



WEB COPY

WP No. 32090 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20-08-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 32090 of 2026
and W.M.P.Nos.35290 & 35291 of 2026**

Tvl S Papers, (Represented by its Proprietor
Srinivasan Sathishkumar)
No 42, Anderson street, Chennai 600 001

..Petitioner(s)

Vs

The Deputy State Tax Officer-I
(Also known as Deputy Commercial Tax officer)
Kothawalchavadi assessment Circle, Room no 313,
3rd Floor, Integrated commercial Taxes office
complex, No 32 Elephant Gate Bridge Road,
Vepery Chennai 600 003

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorari, calling for the records on the
files of the Respondent herein in impugned Assessment Order in GSTN:
33BIVPS0803H1Z4/2021-22 dated 11.12.2025 along with the summary Order
in Form GST DRC-07 vide Reference No. ZD331225172381O, and quash the
same.

For Petitioner(s): Mr.P Dileep Kumar

For Respondent(s): Mr.I.Dinesh,
Additional Government Pleader (Tax)



ORDER

An order dated 11.12.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Mr.I.Dinesh, learned Additional Government Pleader (Tax), accepts notice on behalf of the respondent.

3. On perusal of the impugned order, it is evident that such order was issued without hearing the petitioner. The writ petition has been filed after the period of limitation expired.

4. Learned counsel for the petitioner submits that about 37% of the tax demand was recovered. He relies on the electronic credit ledger. On instructions, he agrees that the petitioner would remit an additional 13% so as to remit 50% in the aggregate as a condition for remand. An endorsement to that effect has been made on the bundle.

5. Subject to verifying and confirming that 37% of the tax demand was recovered earlier and subject further to the remittance of an additional amounts so as to remit 50% of the tax demand in the aggregate within **thirty days** from the date of receipt of a copy of this order, the impugned order is set aside and



the matter is remanded for re-consideration. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within *five months* from the date of remittance of 50% in the aggregate

6. The writ petition is disposed of on the above terms. Consequently, connected writ miscellaneous petitions are closed. There shall be no order as to costs.

20-08-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
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To

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SENTHILKUMAR RAMAMOORTHY, J.

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