



W.P.No.18841 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22-05-2025

CORAM

THE HONOURABLE MR JUSTICE G. R. SWAMINATHAN

WP No. 18841 of 2025
and WMP.Nos.21097 and 21099 of 2025

South India Developers LLP
Rep by its Partner/Authorised Representative
Office at No.132, Anna Pillai Street
Sowcarpet, Chennai – 600 001

... Petitioner

Vs

1.The State Tax Officer
Group VII, Inspection, Intelligence-I
Chennai Central
Room No.119, 1st Floor, PAPJM Building
Greens Road, Chennai – 600 006

2.Kotak Mahindra Bank
2nd Line Beach, George Town Branch, Chennai

... Respondent

Prayer: Writ Petition under Article 226 of the Constitution of India for a Writ of Certiorari, calling for the records of the 1st respondent in Order dated 30.11.2023 in GSTN 33ACQFS3066A2Z8/2017-18 and quash the same.

For Petitioner : Mr.Ramesh Kumar Chopra

For Respondent : Mrs.K.Vasanthamala for R1
Government Advocate (Tax)



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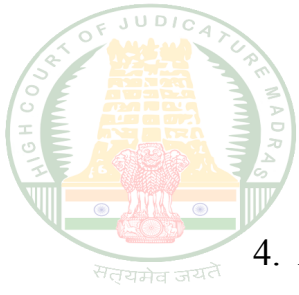
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ORDER

Heard both sides.

2. The petitioner suffered an exparte order under Section 74 of the TNGST Act. I am satisfied that there no sufficient opportunity for hearing was granted to the petitioner which led to the passing of the exparte order. The petitioner undertakes to pay 25% of the tax amount within a period of four weeks. Subject to the said condition, the order impugned in the writ petition is quashed. The matter is remitted back to the file of the first respondent.

3. The petitioner shall appear before the respondent on 07.07.2025 at 4 pm. If the petitioner fails to abide by the undertaking given before this Court, the benefit of the order would stand automatically recalled. All the contentions of the petitioner are left open. The petitioner shall place all the relevant materials and the first respondent shall pass order(s) afresh on merits and in accordance with law.



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4. Accordingly, this writ petition is allowed. No costs. Consequently,

connected miscellaneous petitions stand closed.

22.05.2025

Index: Yes/No

Speaking/Non~speaking order

Internet: Yes

Neutral Citation: Yes/No

dhk

To

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G.R.SWAMINATHAN J.

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