



IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED: 05.12.2025

CORAM

THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

**W.P.No.43306 of 2025**  
**and W.M.P.Nos.48490 & 48491 of 2025**

M/s.Cosmos Purification Systems Private Limited  
Rep. By its Director Mr.Adithya Ravindranath,  
Flat No.4/293, Arihant Technopolis,  
7<sup>th</sup> Floor, AWIFS, Rajiv Gandhi Salai,  
Chennai 600 096.

... Petitioner

-VS-

The Assistant Commissioner (ST),  
Sholinganallur Assessment Circle,  
2<sup>nd</sup> Floor, Room No.218,  
Integrated Building for Commercial Taxes &  
Registration Department, (South Tower),  
Nandanam, Chennai – 35.

... Respondent



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**PRAYER:** Writ Petition is filed under Article 226 of the Constitution of India, pleaded to issue a Writ of Certiorari, to call for the records of impugned order dated 06.08.2024 bearing Reference No. ZD330824047514E in Form GST DRC-07 together with its annexure of the respondent passed in petitioner's GSTIN 33AAFCC8711N1ZH for the FY 2019-20 and quash the same.

For Petitioner : Mr.R.Anish Kumar

For Respondent : Mr.C.Harsha Raj,  
Special Government Pleader (Tax)

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### **ORDER**

An order dated 06.08.2024 under Section 73 of applicable GST enactments is challenged in this writ petition primarily on the ground that



the petitioner was not provided a reasonable opportunity to contest the tax demands.

2. Learned counsel for the petitioner submits that the petitioner carries on business on a small scale and does not have a dedicated auditor. He also submits that the petitioner became aware of the impugned order only upon receiving an order of attachment from the bank.

3. On perusal of the impugned order, it is evident that the petitioner was not heard and that the tax proposal was confirmed in view thereof.

4. Mr.C.Harsha Raj, learned Special Government Pleader, accepts notice for the respondent.

5. This writ petition has been filed long after the applicable limitation



period expired. Considering the length of delay, it is just and necessary that the petitioner pays 50% of the principal tax demand. The petitioner consents to pay the same within *four weeks* from the date of receipt of a copy of this order.

6. Subject to compliance with the said condition, the impugned order is set aside and the matter is remanded for reconsideration. After providing a reasonable opportunity to the petitioner, a fresh speaking order shall be issued within *three months* from the date of receipt of a copy of this order. Subject to fulfilment of the above condition, the order of attachment also stands raised.

7. W.P.No.43306 of 2025 is disposed of on the above terms. No costs. Consequently, W.M.P.Nos.48490 and 48491 of 2025 are closed.



05.12.2025

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Index : Yes / No

Internet : Yes / No

Neutral Citation: Yes / No

**To**

The Assistant Commissioner (ST),  
Sholinganallur Assessment Circle,  
2<sup>nd</sup> Floor, Room No.218,  
Integrated Building for Commercial Taxes &  
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**SENTHILKUMAR RAMAMOORTHY,J**

rna

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