



W.P.No.48180 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12.12.2025

CORAM

THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.48180 of 2025
and W.M.P.Nos.53835 & 53836 of 2025

Tvl. Hinduja Associates
Rep. By its Proprietorix Ms.Prema Arivazhagan,
No.51, Nemmeli Village,
Valarpuram, Sriperumbudur Taluk,
Kancheepuram.

... Petitioner

-VS-

The Deputy Commercial Tax Officer,
Sriperumbudur Assessment Circle,
No.4/109, Bangalore Chennai Highway,
Varadharajapuram, Nazarathpet,
Chennai – 123.

... Respondent

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, to call for the records of impugned order dated 18.02.2025 bearing Reference No. ZD3302251766097 in Form GST DRC-07 together with its annexure of the



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respondent passed in petitioner's GSTIN 33AXPPP7623J1ZZ for the FY 2020-21 and quash the same.

For Petitioner : Mr.R.Anish Kumar

For Respondent : Ms.Amirta Poonkodi Dinakaran,
Government Advocate (Tax)

ORDER

An order dated 18.02.2025 under Section 73 of applicable GST enactments is challenged primarily on the ground of breach of principles of natural justice.

2. Learned Government Advocate accepts notice for the sole respondent.

3. Upon examining the impugned order, it is clear that such order was issued without hearing the petitioner. Therefore, the interest of justice warrants re-consideration albeit subject to the condition that the petitioner remits 25% of the principal tax demand. The petitioner agrees to do so.

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4. Subject to the above terms and conditions, impugned order dated 18.02.2025 is set aside and the matter is remanded to the respondent for re-consideration. After providing a reasonable opportunity to the petitioner, a speaking order shall be issued within *three months* from the date of receipt of a copy of this order.

5. This writ petition is disposed of on the above terms. No costs. Consequently, the connected writ miscellaneous petition is closed.

12.12.2025
(1/2)

rna

Index : Yes / No

Internet : Yes / No

Neutral Citation: Yes / No

To

The Deputy Commercial Tax Officer,
Sriperumbudur Assessment Circle,
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