IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 18826 of 2026
and W.M.P.Nos.20108 to 20110 of 2026

M/s.Barath Electricals
a Partnership firm, rep. by its partner
G.Barath Kumar,
Having its registered office at No.11, K.B.Nagar
1st main Road,
Adyar, Chennai-600 020
GSTIN 33AAHFB1856A1Z1

..Petitioner(s)

Vs

1. The Assistant Commissioner (ST)
   Adyar South-III Assessment Circle,
   Integrated Commercial Tax and Registration
   Department (South Tower)
   R.No.244, II Floor, Nandanam,
   Chennai-600 035

2. The Deputy commisioner (GST)
   First Appellate Authority,
   Chennai (South) Division,
   4th Floor, E.V.R. Periyar Maligai,
   No.690, Anna Salai, Nandanam,
   Chennai-600 035

..Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorarified Mandamus, Calling for the entire records pertaining to the impugned order in GST DRC-07 Reference

No.ZD3308241856351 dated 21.08.2024 passed by the 1st respondent quash the same and consequently direct the 1st respondent to conduct proper enquiry by affording opportunity of hearing to the petitioner as per law, and to decide the issue on merits.

For Petitioner(s):	Mr.Govarthanan G
For Respondent(s):	Mr.R.Sethu Prabakaran, Government Counsel (Tax)

ORDER

An order dated 21.08.2024 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Mr.R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondents.

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 long after the period of limitation expired.

4. On instructions, learned counsel for the petitioner agrees to remit 50% of the disputed tax demand as a condition for remand. An endorsement to that effect has been made on the bundle.

5. Subject to the condition that the petitioner remits 50% of the disputed tax demand 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 ***three months*** from the date of remittance of 50% of the disputed tax demand.

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

05-06-2026

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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