



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-06-2026

WEB COPY

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP Nos. 19903 & 19907 of 2026
and WMP Nos. 21250, 21251, 21244 & 21245 OF 2026**

M/s.Marigold Steel And Power Pvt Ltd.,
Represented By Its Finance Manager A.V. Sriram,
No.1-B/4, Techman Apartments, First Floor,
Gandhi Nagar First Main Road, Adyar,
Chennai - 600020.

..Petitioner(s) in both
WP's

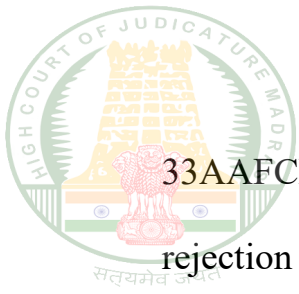
Vs

1. The Assistant Commissioner (ST),
Adyar Assessment Circle,
2nd Floor, Room No.215 and 244, Integrated
Building for commercial Taxes and registration
Department, Nandanam, Chennai – 600035.
2. The State Tax Officer / DAU- 2
Chengalpattu Intelligence Division, No.870/2a,
1st Floor, Kancheepuram High Road,
Thimmavaram, Chengalpattu - 603101.
3. The Deputy Commissioner (ST)
Gst Appeal, Chennai li, C.T.Main Building,
2nd Floor, Greams Road, Chennai - 600006.

..Respondent(s) in both
WP's

PRAYER in W.P.No.19903 of 2026: Writ Petition filed under Article 226 of

The Constitution of India praying for the issuance of a Writ of Certiorari,
calling for the records of the first respondent in his proceedings in GSTIN /



33AAFCM0354B1Z5/2017-18, dated 26.12.2023 and culminating in the rejection order of the third respondent in Appeal No. Year - APG/466/2025-C, dated 11.09.2025, quash the same.

PRAYER in W.P.No.19907 of 2026: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari, calling for the records of the second respondent in his proceedings in GSTIN 33AAFCM0354B1Z5/2017-18, quash the order dated 31.07.2024 passed therein.

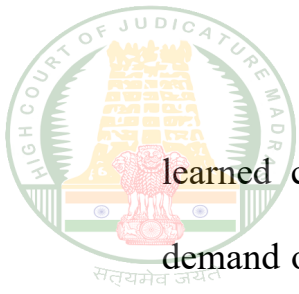
For Petitioner(s): Mr.P.V.Sudakar
in both WP's

For Respondent(s): Ms.Amirta Poonkodi Dinakaran,
in both WP's Government Counsel (Tax)

COMMON ORDER

In these writ petitions, orders dated 26.12.2023 and 31.07.2024 are assailed primarily on the ground of breach of principles of natural justice.

2. Learned counsel for the petitioner submits that both the above orders pertained to the same assessment period and the same issues. On instructions,



learned counsel submits that the petitioner agrees to pay 100% of the tax demand on order dated 31.07.2024 as a condition for remand. He has made an endorsement to that effect on the bundle.

3. Subject to payment of 100% of the tax due under order dated 31.07.2024 within **two months** from the date of receipt of a copy of this order, both the orders impugned herein are set aside and the matter is remanded to the jurisdictional Assessing Officer / 1st respondent. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within **three months** from the date of remittance of 100% of the tax demand as stated above.

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

10-06-2026

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



WEB COPY

To

1. The Assistant Commissioner (ST),
Adyar Assessment Circle,
2nd Floor, Room No.215 and 244, Integrated
Building for commercial Taxes and registration
department, nandanam, chennai – 600035.
2. The State Tax Officer / DAU- 2
Chengalpattu Intelligence Division, No.870/2a,
1st Floor, Kancheepuram High Road,
Thimmavaram, Chengalpattu - 603101.
3. The Deputy Commissioner (ST)
Gst Appeal, Chennai li, C.T.Main Building,
2nd Floor, Greams Road, Chennai - 600006.



WEB COPY

WP Nos. 19903 & 19907 of 2



SENTHILKUMAR RAMAMOORTHY J.

RNA

**WP Nos. 19903 & 19907 of 2026
and WMP Nos. 21250, 21251, 21244 & 21245 OF 2026**

10-06-2026