IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-06-2026

CORAM

THE HON'BLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.1713 of 2025
and
W.M.P.Nos.1961 & 1962 of 2025

M/S.Inventaa Mouldings,
Rep by its Proprietrix P.Balashanthi ,
8, Leo Industrial Estate, Pallikaranai,
Chennai - 600 100.

..Petitioner(s)

Vs

The Assistant Commissioner (ST),
Madipakkam Assessment Circle,
Integrated Commercial Taxes Offices Building,
Nandanam, Chennai- 600 035.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, to call for the records of the assessment proceedings in GSTIN.33AGRPB3696G1Z8 dated 27.11.2023 for the year 2017-18 and to quash this impugned order passed by the respondent and direct the respondent to pass fresh orders in this case as per the amended provisions of Section 16(5) of CGST Act.

For Petitioner(s): Ms.V.Tamilselvi
for Mr.R.Subramaniyam

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

ORDER

An order dated 27.11.2023 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.

2.Ms.Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

3.On perusal of the impugned order, it is evident that the tax proposal was affirmed on the ground that the petitioner had not replied to the show cause notice or participated in hearings.

4.On instructions, learned counsel for the petitioner agrees to pay 100% of the disputed tax demand as a condition for remand. An endorsement to that effect is made on the bundle.

5.Subject to the condition that the petitioner remits 100% of the disputed tax demand, as agreed to, 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 100% 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.

30-06-2026

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

To

The Assistant Commissioner (ST)
Madipakkam Assessment Circle,
Integrated Commercial Taxes offices Building,
Nandanam, Chennai- 600 035.

SENTHILKUMAR RAMAMOORTHY, J.

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