IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 17284 of 2026
and
W.M.P. Nos.18570 and 18572 of 2026

Sri Bhagya Fibreglass Products
Rep by its Proprietrix,
Mrs.Kannan Dhanabakyam,
No. 3/657, Boomadevi Nagar,
Gerugambakkam,
Kancheepuram District-600 128.

..Petitioner

Vs

1. The Deputy State Tax Officer -II
   Poonamallee Assessment Circle,
   Integrated Commercial Taxes Department,
   Chennai- 600 123.

2. The Assistant Commissioner (ST)
   Poonamallee Assessment Circle,
   Integrated Commercial Taxes Department,
   Chennai-600 123.

..Respondents

Petition filed under Article 226 of The Constitution of India praying for the issuance of a writ of certiorarified mandamus to call for the records on the file of the 1st respondent in respect of the impugned order bearing GSTIN /33AHYPD9489R1ZZ4/ 2019-20 dated 31.08.2024 on the file of the 1st respondent and quash the same and consequently direct the 1st respondent to afford the petitioner a reasonable and effective opportunity of personal hearing and adjudicate the matter on merits.

For Petitioner: Ms.E.Preethiga
for Mr.T.R.Udaya Kumar

For Respondents: Mr.R.Sethu Prabakaran,
Govt. Counsel (Tax)

ORDER

An order dated 31.08.2024 is impugned primarily on the ground of breach of principles of natural justice.

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

3. On perusal of the impugned order, it is clear that the tax proposal was confirmed because the tax payer had not responded to the show cause notices or appeared for the personal hearing.

4. On instructions, learned counsel for the petitioner agrees to remit 50% of the disputed tax demand under the impugned order as a condition for remand. He has also made an endorsement to that effect on the bundle.

5. Subject to the remittance of 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, fresh order shall be issued within three months from the date of the petitioner complying with the conditional order.

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.

01.06.2026

Index: Yes/No
Neutral Citation: Yes/No
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To

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   Chennai- 600 123.

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   Poonamallee Assessment Circle,
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SENTHILKUMAR RAMAMOORTHY, J.

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