



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-06-2026

CORAM

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 17949 of 2026
and WMP.Nos.19280 & 19281 of 2026**

S. A. S. Industries,
Represented by its Partner Mr.Selvam,
No.1/C-3, 2nd Street,
Jeevarathinam, K.S.R. Nagar,
Ambattur, Chennai-600 053.

..Petitioner

Vs

The Assistant Commissioner (ST)(FAC)
Nolambur Assessment Circle,
Room No.353, 3rd Floor, Integrated Commercial
Taxes Buildings, Nandanam,
Chennai-600 035.

..Respondent

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India to issue a Writ of Certiorari to call for records from the file of the Respondent in impugned assessment order in GSTIN: 33ACKFS8980R1ZZ/ 2019-20 dated 13.08.2024 and Reference No.ZD3308241087493 in GSTIN/ID:33ACKFS8980R1ZZ dated 13.08.2024 for the F.Y.2019-20 and quash the same as erroneous on facts and violative of principles of natural justice.

For Petitioner:

Mr. Lakshminarasimhan A

For Respondent:

Ms. Amirta Poonkodi Dinakaran
Government Counsel (Tax)



ORDER

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An order dated 13.08.2024 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

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 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, 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 50% of the disputed tax demand.



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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.

04-06-2026
(1/3)

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

The Assistant Commissioner (ST)(FAC)
Nolambur Assessment Circle,
Room No.353, 3rd Floor, Integrated Commercial Taxes Buildings,
Nandanam,
Chennai-600 035.



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SENTHILKUMAR RAMAMOORTHY J.

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