



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-06-2026

CORAM

WEB COPY

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 17955 of 2026
and WMP.Nos.19288 & 19290 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 State Tax Officer/The Commercial Tax
Officer,
Nolambur Assessment Circle,
Room No.303, 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/2021-22 dated 05.11.2025 and Reference No. ZD331125061546K in GSTIN/ID33ACKFS8980R1ZZ dated 05.11.2025 passed for the F.Y.2021-22 and quash the same as erroneous on facts and violative of principles of natural justice.

For Petitioner:

Mr. Lakshminarasimhan A



WEB COPY

WP No. 17955 of 2



For Respondent:

Ms. Amirta Poonkodi Dinakaran
Government Counsel (Tax)

ORDER

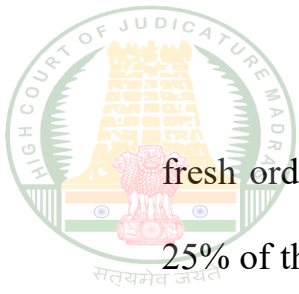
An order dated 05.11.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

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 after the period of limitation expired.

4. On instructions, learned counsel for the petitioner agrees to remit 25% 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 25% 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 25% of the disputed tax demand.

WEB COPY

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
(2/3)

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

The State Tax Officer/The Commercial Tax Officer,
Nolambur Assessment Circle,
Room No.303, 3rd Floor, Integrated Commercial Taxes Buildings, Nandanam,
Chennai-600 035.



WEB COPY

WP No. 17955 of 2



SENTHILKUMAR RAMAMOORTHY J.

KJ

WP No. 17955 of 2026
and WMP.Nos.19288 & 19290 of 2026

04-06-2026
(2/3)