IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 17962 of 2026
and WMP.Nos.19300 & 19302 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

1. The Commercial Tax Officer/The State Tax Officer,
Office of the Assistant Commissioner (ST)
Nolambur Assessment Circle,
Room No.353, 3rd Floor, Integrated Commercial Taxes Buildings, Nandanam,
Chennai-600 035.

2.The Deputy Commissioner (ST)
GST Appeal Chennai-II,
PAPJM CT Main Building,
2nd floor, Greams Road,
Chennai-600 006.

..Respondents

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 First Respondent in impugned assessment order in Reference No.ZD330724191271H in GSTIN/ ID:33ACKFS8980R1ZZ dated 16.07.2024 and consequential impugned order passed by the Second Respondent in FORM GST APL - 02 in Reference Number ZD330425168036I passed in GSTIN/Temp ID/UIN 33ACKFS8980R1ZZ passed for the F.Y.2019-20 and quash the same as without jurisdiction, erroneous on facts and violative of principles of natural justice.

For Petitioner:	Mr. Lakshminarasimhan A
For Respondents:	Ms. Amirta Poonkodi Dinakaran Government Counsel (Tax)

ORDER

Orders dated 16.07.2024 & 23.04.2025 are 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 both the respondents.

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, impugned orders are 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.

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
(3/3)

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

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