IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02-01-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 9951 of 2025
and WMP.No.11146 of 2025

M/s Vishwabala Engineering Private Limited,
Represented by its Director Mr.K.Balamurugan,
75, SIDCO Industrial Estate, Thirumazhisai,
Tiruvallur-600 124.

..Petitioner

Vs

Assistant Commissioner (ST),
Thirumazhisai Assessment Circle,
Integrated GST Building, No. 4/109,
Chennai - Bangalore Highways,
Varadharajapuram, Nazarathpet,
Ponnamallee 600 123.

..Respondent

Prayer: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records of impugned Order dated 29.04.2024 bearing reference GSTIN: 33AACCV9656J1ZV/2018-19 along with its DRC-07 Summary of the Order dated 29.04.2024 bearing reference No.ZD330424242605M of the Respondent and quash the same as arbitrary, illegal and without jurisdiction.

For Petitioner: Mr. Abraham John Samuel A

For Respondent: Ms. K. Vasanthamala, Govt. Advocate

ORDER

An order dated 29.04.2024 is assailed primarily on the ground of breach of principles of natural justice.

2. Learned counsel for the petitioner submits that the impugned order was issued without providing a personal hearing to the petitioner.

3. Learned Government Advocate submits that the petitioner's reply was duly considered before the order was issued.

4. On perusal of the impugned order, it appears that the petitioner's reply was taken into account, but the petitioner was not heard before such order was issued. Therefore, it is in the interest of justice that the petitioner be provided an opportunity to contest the tax demand on merits, albeit subject to the petitioner remitting 50% of the tax demand. On instructions, learned counsel for the petitioner agrees to do so.

5. Accordingly, the writ petition is disposed of on the following terms:

(i) Subject to the petitioner remitting 50% of the total tax demand in the impugned order within four weeks from the date of receipt of a copy of this order, the impugned order is set aside.

(ii) After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within three months from the date of receipt of remittance by the petitioner.

(iii) Subject to receipt of amounts payable as per this order, any order of attachment shall stand raised.

There will be no order as to costs. Consequently, connected miscellaneous petition stands closed.

02-01-2026

Index : Yes/No

Internet:Yes/No

Neutral Citation : Yes/No

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To

Assistant Commissioner (ST),
Thirumazhisai Assessment Circle,
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SENTHILKUMAR RAMAMOORTHY, J.

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