IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 18248 of 2026
and
W.M.P. Nos.19591 and 19592 of 2026

M/s. SRI BHAGYA FIBREGLASS PRODUCTS
Represented by its Proprietrix
Mrs Kannan Dhanabakyam
No. 3/657, Boomadevi Nagar,
Gerugambakkam,
Kancheepuram District-600 128.

..Petitioner

Vs

1. The Assistant Commissioner (ST),
   Poonamallee Assessment Circle,
   Integrated Commercial Taxes and Registration
   Department, Varadharajapuram, Nazarathpet,
   Chennai-600 123.

2. The Deputy Commissioner ST,
   GST Appeals, Chennai II
   Integrated Commercial Taxes and Registration
   Department,
   Varadharajapuram, Nazarathpet.
   Chennai-600 123.

..Respondents

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarifued Mandamus calling for the records on the file of the respondent in respect of the impugned order bearing GST DRC-07 bearing Reference No. ZD3302251338888 dated 14.02.2025 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.L.Gokulraj,
Govt. Counsel (Tax)

ORDER

An order dated 14.02.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.

2. Mr.L.Gokulraj, learned Government Counsel (Tax), accepts notice on behalf of the respondents.

3. The period of limitation for filing an appeal has expired. On instructions, learned counsel for the petitioner agrees to pay 25% of the disputed tax demand. An endorsement to that effect is made on the bundle.

4. 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.

5. 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

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

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   Integrated Commercial Taxes and
   Registration Department,
   Varadharajapuram, Nazarathpet,
   Chennai-600 123

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SENTHILKUMAR RAMAMOORTHY, J.

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