



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 18499 of 2026

and

W.M.P. Nos.19842 and 19845 of 2026

K.S. International rep. by its
Proprietor Kamaal Khan,
No 25 10/1 Krishnadoss Road,
Somasundaram Nagar, Mangalapuram,
Chennai – 600 012.

..Petitioner

Vs

The Assistant Commissioner (ST)
Ayanavaram Assessment Circle,
No.1, PAPJM Annex Building, Greaves Road,
Chennai – 600 006.

..Respondent

Petition filed under Article 226 of The Constitution of India
praying for the issuance of a writ of certiorari calling for the records
relating to the order bearing reference No. ZD331225025658F dated
02.12.2025 issued by the respondent in respect of GSTIN No
33HHCPK9619D2ZB/2024-25 and quash the same as illegal,
arbitrary ,contrary to the material facts and in violation of the principles
of natural justice.

For Petitioner:

Ms.Vaani Sreekant Iyer

For Respondent:

Mr.L.Gokulraj,
Govt. Counsel (Tax)



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ORDER

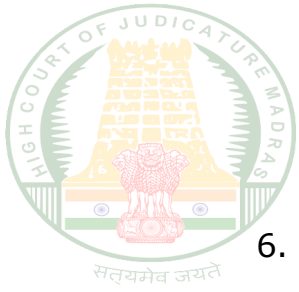
An order dated 02.12.2025 is impugned primarily on the ground of breach of principles of natural justice.

2. Mr.L.Gokul Raj, learned Government Counsel (Tax), accepts notice for the respondent.

3. On perusal of the impugned order, it is clear that the tax proposal was confirmed because the tax payer had not responded to the show cause notices or appeared for the personal hearing.

4. On instructions, learned counsel for the petitioner agrees to remit 25% of the disputed tax demand under the impugned order as a condition for remand. He has also made an endorsement to that effect on the bundle.

5. Subject to the remittance of 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, fresh order shall be issued within three months from the date of the petitioner complying with the conditional order.



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.

05.06.2026

Index: Yes/No

Neutral Citation: Yes/No

mmi

To

The Assistant Commissioner (ST)
Ayanavaram Assessment Circle,
No.1, PAPJM Annex Building, Greams Road,
Chennai – 600 006.



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SENTHILKUMAR RAMAMOORTHY, J.

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