



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 17130 of 2026

and WMP.Nos.18427, 18431 & 18433 of 2026

Maxwin Technologies
Represented by its Proprietor
Mr Muthukrishnan Rajarathinam
19/1, Thiruvenkadam Street
Periamet, Chennai 600 003.

..Petitioner

Vs

1. Assistant Commissioner (ST)(FAC),
Vepery Circle, No 1 (PAPJM) Annex Building
Room No.A-100, 1st Floor, Greams Road,
Chennai 600 006.
2. The Branch Manager Dena Bank
sathya complex 1 / 1 GP Road, 1st floor
Chennai 600 002.
3. Deputy Commissioner ST (GST) Appeals
Chennai North, No.1 PAPJM Building,
Greams Road, Chennai.

..Respondents

Writ Petition has been 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 impugned order no. ZD3302250038011 dated 01.02.2025 passed by the 1st Respondent under Section 73 of the CGST Act 2017 read with the corresponding provision under the TNGST Act, 2017 for the year 2020-21, and quash the same.



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For Petitioner:

Ms. K. Bharathiammal

For R1 & R3:

Ms. Amirta Poonkodi Dinakaran
Government Counsel (Tax)

ORDER

An order dated 01.02.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.

2. Ms. Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice on behalf of respondents 1 & 3.

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. In view of the impugned order being set aside, the attachment, if any, of the bank account of the petitioner in the second respondent bank shall stand raised.



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.

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Index : Yes/No

Neutral Citation : Yes/No

KJ

To

1. Assistant Commissioner (ST)(FAC),
Vepery Circle, No 1 (PAPJM) Annex Building
Room No.A-100, 1st Floor, Greaves Road, Chennai 600 006.

2. Deputy Commissioner ST (GST) Appeals Chennai North,
No.1 PAPJM Building, Greaves Road, Chennai.



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SENTHILKUMAR RAMAMOORTHY, J.

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