



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 21548 of 2026

and

W.M.P. Nos.23323 and 23326 of 2026

Triveni Infra
Rep by its Partner J.Mohan,
No.1 and 2, Ambattur Flats,
Redhills Road, Ambattur,
Chennai- 600 053.

..Petitioner

Vs

Assistant Commissioner
Commercial Taxes Department,
Ambattur Assessment Circle,
3rd Floor, Room No.323,
Integrated Building for Commercial Taxes and
Registration Department, Nandanam,
Chennai- 600 035.

..Respondent

Petition filed under Article 226 of the Constitution of India, praying for issuance of writ of certiorarified mandamus calling upon the records of the impugned order issued by the Respondent in GSTN 33AARFT0395A1Z9/2020-21 dated 16.07.2024 along with Order and Summary of Order in FORM GST DRC 07 bearing reference no. ZD3307241951971 dated 16.07.2024, quash the same and consequently remand the matter to the Respondent directing them to entertain the records, documents and reply from the Petitioner and then pass order after affording a personal hearing to the Petitioner.

For Petitioner:

Ms.Rukmani Venugopalan

For Respondent:

Ms.G.Dhana Madhri,
Government Counsel (Tax)

**ORDER**

An order dated 16.07.2024 is assailed primarily on the ground of breach of principles of natural justice.

2. Ms.G.Dhana Madhri, learned Government Counsel (Tax), accepts notice for the respondent.

3. The period of limitation for filing an appeal has expired. On instructions, learned counsel for the petitioner agrees to pay 50% of the disputed tax demand. An endorsement to that effect is made on the bundle.

4. 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, 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 50% 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.

17.06.2026

Index: Yes/No
Neutral Citation: Yes/No
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To
The Assistant Commissioner
Commercial Taxes Department,
Ambattur Assessment Circle,
3rd Floor, Room No.323,
Integrated Building for Commercial Taxes and
Registration Department, Nandanam,
Chennai- 600 035.



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SENTHILKUMAR RAMAMOORTHY, J.

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