IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 10-06-2026**

CORAM

**THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY**

**WP No. 18195 of 2026**
**and WMP.Nos.19551 & 19552 of 2026**

Design Airvent System
REPRESENTED BY THE MANAGING
DIRECTOR P SARATH BABU
S/o. Parasuraman
MAHA DWARAK
Plot No 5, 1st Floor,
Thulukathamman Kovil Street
Sri Thulukathamman Nagar
Surapet, Chennai 66.

..Petitioner

Vs

1. The Joint Commissioner of GST and Central Excise (Appeals)
   26/1 Mahatma Gandhi road,
   Nungambakkam, Chennai.

2. The Deputy Commercial Tax Officer
   Perambur North III
   Perambur, Chennai.

3. The State of Tamil Nadu
   Rep by its Secretary to Government
   Commercial Taxes and Registration
   Department, Fort St George
   Chennai 600 009.

..Respondents

**PRAYER**: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus calling for records pertaining to the impugned order passed by the 2nd Respondent in GSTIN 33ASTPS3704Q1ZY 2017-18 Dated 27-12-2023 and summary of the order in Form DRC-07 issued

Reference No. ZD331223220962R/ 2017-18 dated 27.12.2023 and quash the same as it is illegal and further direct the 1st Respondent to entertain the appeal decide on merits.

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|---|---|
| For Petitioner: | Mr. S. Lokesh<br>for MRID LAW FIRM |
| For Respondents: | Ms. Amirta Poonkodi Dinakaran<br>Government Counsel (Tax) |

**ORDER**

An order dated 27.12.2023 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 the respondents.

3. The period of limitation for filing an appeal has expired. On instructions, learned counsel for the petitioner agrees to pay 100% of the disputed tax demand. An endorsement to that effect is made on the bundle.

4. Subject to the condition that the petitioner remits 100% 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 100% 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.

**10-06-2026**

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

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**SENTHILKUMAR RAMAMOORTHY, J.**

KJ

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