IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 18745 of 2026
and
W.M.P. No.20014 of 2026

Mak Auto Services,
Represented by its Proprietor
Mr.Ibunu Swoothu Ahmed Safiullah,
No.7, Puthapedu Salai, N.S.C, Bose Nagar,
Porur, Chennai, Tamil Nadu, 600 116.

..Petitioner

Vs

1. Assistant Commissioner (ST),
   Ramapuram Assessment Circle,
   2nd Floor, Room No.235,
   Integrated Commercial Taxes and
   Registration Department Building,
   Nandanam, Chennai- 600 035.

2. The Manager,
   Karur Vysya Bank,
   New No.22/2, Potters Street,
   Saidapet, Chennai 600 015.

..Respondents

Petition filed under Article 226 of The Constitution of India praying for the issuance of writ of certiorarified mandamus calling for the records pertaining to the Proceedings dated 13.01.2025 and subsequent Order dated 13.01.2025 bearing Reference No. ZD330125106926L by 1st Respondent and quash the same and further direct the Respondents to re-do the assessment afresh after providing an opportunity to personal hearing as per the provisions of the GST Act.

For Petitioner: Mr.Prajoy.J

For Respondents: Mr.L.Gokulraj,
Govt. Counsel (Tax) for R1

ORDER

An order dated 13.01.2025 is impugned primarily on the ground of breach of principles of natural justice.

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

3. On perusal of the impugned order, it is evident that the tax proposal was confirmed because the petitioner did not file any written objection or attend the personal hearing. In view of the assertion that the petitioner could not participate in proceedings on account of not being aware of the same, the interest of justice warrants reconsideration subject to putting the petitioner on terms.

4. Learned counsel for the petitioner submits that more than 25% of the tax dues were recovered. On instructions, learned counsel for the petitioner agrees to remit 25% of the disputed tax demand under the impugned order, if not recovered earlier, 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, after verifying and giving credit to the amount, if any, recovered earlier, 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 the petitioner complying with the conditional order. 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.

6. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petition is closed. There shall be no order as to costs.

05.06.2026

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

1.The Assistant Commissioner (ST),
Ramapuram Assessment Circle,
2nd Floor, Room No.235,
Integrated Commercial Taxes and Registration
Department Building, Nandanam, Chennai- 600 035.

2.The Manager,
Karur Vysya Bank,
New No.22/2, Potters Street,
Saidapet, Chennai 600 015.

SENTHILKUMAR RAMAMOORTHY, J.

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