IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 18608 of 2026
and
W.M.P. Nos.19930 and 19932 of 2026

M/s. Shiva Guru Glass And Plywoods
Represented by its Proprietorship,
Selvanathan,
S/o Meimuthu,
No.556, Gandhi Nagar, CTH Road,
Avadi, Chennai – 600 054.

..Petitioner

Vs

1. The Appellate Deputy Commissioner (ST) (GST)
Chennai Assessment Circle I,
Greams Road, Chennai – 600 006.

2. The Commercial Tax Officer/The State Tax Officer (ST),
Avadi Assessment Circle,
No.15-16, Malliga Avenue,
100 Feet Road, Kolathur,
Chennai - 600 099.

..Respondents

Petition filed under Article 226 of The Constitution of India praying for the issuance of a writ of certiorarified mandamus to call for the records pertaining to the order passed in Order No. ZD331225151724L/2021-2022/ dated 10.12.2025/ GSTIN 33BBIPS4487H1Z8 in respect of the periods from April 2021-March 2022 passed by the 2nd respondent/ The Commercial Tax Officer /The State Tax Officer (ST), Avadi Assessment circle and quash the same as illegal, arbitrary and contrary to law and consequently direct the 2nd respondent to reconsider the matter.

For Petitioner: Ms.T.Kalaiyarasi

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

ORDER

An order dated 10.12.2025 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 respondents.

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.

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.

05.06.2026

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

1. The Appellate Deputy Commissioner (ST)(GST)
   Chennai Assessment Circle I,
   Greams Road, Chennai – 06.

2. The Commercial Tax Officer/The State Tax Officer (ST)
   Avadi Assessment Circle,
   No.15-16, Malliga Avenue,
   100 Feet Road, Kolathur,
   Chennai - 600 099.

SENTHILKUMAR RAMAMOORTHY, J.

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