



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-06-2026

CORAM

WEB COPY

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 18110 of 2026
and WMP.Nos.19472 & 19474 of 2026**

SAP Builders
(Through its proprietor, Mr. Praveen Kumar)
318, Flat No, C34, III Floor, Garden City
Apartments, Village Road,
Nungambakkam, Chennai 600 034.

..Petitioner

Vs

The Assistant Commissioner (ST),
Valluvarkottam Assessment Circle
6th Floor, PAJPM Building, Greams Road,
Chennai 600 006.

..Respondent

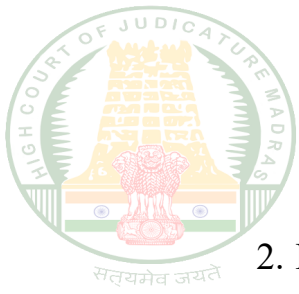
Writ Petition has been filed under Article 226 of the Constitution of India praying for the issuance of a writ of Certiorari calling for the records of the 1st Respondent pertaining to the impugned order dated 21.11.2023 vide GSTIN: 33AZMPP4886C1Z2/ 2020-21, quash the same.

For Petitioner: Mr. Shoaib Fazil S

For Respondent: Mr. L.Gokulraj
Government Counsel (Tax)

ORDER

An order dated 21.11.2023 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.



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

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.

04-06-2026

Index: Yes/No

Neutral Citation: Yes/No

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SENTHILKUMAR RAMAMOORTHY J.

KJ

To

The Assistant Commissioner (ST),
Valluvarkottam Assessment Circle
6th Floor, PAJPM Building, Greams Road,
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