



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 20858 of 2026

and

W.M.P. Nos.22502 and 22503 of 2026

Mr.Duraipandian Arumugaraja
Proprietor of M/s. Thangam Agency
No. 581/1A,NA, Velleeswarar Koil Street,
Chennai - 600 125.
Presently at
Plot No.26, Ayyappa Nagar Extension,
Chennai – 600 077.

..Petitioner

Vs

1.The Deputy Commissioner (ST) Appeals,
#1, Papua Buildings (Annexure),
Greens Road, Chennai – 600 006.

2.The Assistant Commissioner (ST)
Ayyapanthangal Assessment Circle,
No.4/109, 1st Floor,
Bangalore Highway Road,
Varadharajapuram, Nazaratpet
Chennai 600 123.

..Respondents

Petition filed under Article 226 of the Constitution of India, praying for issuance of writ of certiorari to call for the records pertaining to the impugned order issued vide FORM DRC-07 in Ref. No. ZD330225113567M dated 12.02.2025 for the assessment year 2020-2021 issued by the second respondent and the subsequent impugned appeal order vide FORM GST APL-02 dated 25.07.2025 issued by the first respondent and quash the same.

For Petitioner: Mr.G.Derrick Sam

For Respondents: Mr.R.Sethu Prabakaran,
Government Counsel (Tax)

**ORDER**

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An original order dated 12.02.2025 and an appellate order dated 25.07.2025 are assailed primarily on the ground of breach of principles of natural justice.

2. Mr.R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice for the respondents.

3. Learned counsel for the petitioner submits that the appeal was lodged beyond condonable period by making a pre-deposit of 10% of disputed tax demand. Subject to giving credit thereof, he submits that the additional 15% of disputed tax demand would be remitted as a condition for remand. An endorsement to that effect is made on the bundle.

4. Subject to the remittance of additional 15% of the disputed tax demand, as agreed to, after verifying and giving credit to the amount that was paid at the time of filing the appeal, 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 shall stand raised.



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.

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Index: Yes/No

Neutral Citation: Yes/No

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To

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SENTHILKUMAR RAMAMOORTHY, J.

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