



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 22734 of 2026
and W.M.P.Nos.24661 & 24663 of 2026**

Tvl LA GANE BROS
Rep. by its Proprietor, Raguraman No. 287,
Asthalakshmi Nagar, 9 street, Alapakkam,
Chennai - 600116

..Petitioner(s)

Vs

The State Tax Officer
Valluvarkottam Assessment Circle,
6th Floor, PAPJM Building Greaves Road,
Chennai 600 006

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, Calling for the records of the Respondent relating to the Impugned order dated 10.11.2025 bearing Reference No ZD33125161348J along with the proceeding in GSTIn / 33AFXPR9569R1ZT/ 2021-22 dated 10.11.2025 and quash the same and consequentially direct the Respondent to afford an opportunity to the petitioner by remanding back the matter on the file of the Respondent for filing proper reply.



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For Petitioner(s):

Mr.S.Patrick

For Respondent(s):

Mr.R.Sethu Prabakaran,
Government Counsel (Tax)

ORDER

An order dated 10.11.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Mr.R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

3. On perusal of the impugned order, it is evident that such order was issued without hearing the petitioner. The writ petition has been filed after the period of limitation expired.

4. On instructions, learned counsel for the petitioner agrees to remit 25% of the disputed tax demand as a condition for remand. An endorsement to that effect has been made on the bundle.

5. Subject to the condition that the petitioner remits 25% of the disputed tax demand 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.

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

24-06-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
RNA

To

The State Tax Officer
Valluvarkottam Assessment Circle,
6th Floor, PAPJM Building Greaves Road,
Chennai 600 006



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WP No. 22734 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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