



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 19514 of 2026
and W.M.P.No.20795 of 2026**

Jin Sung Engineering Private Ltd
Represented by its director Mr. Kim Tae Hyup
01, 01 MRL Complex, Bangalore Road,
Beemanthangal, Kancheepuram
Tamil Nadu, 602105.

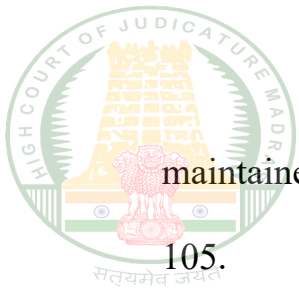
..Petitioner(s)

Vs

1. The State Tax Officer
Sriperumbudur Assessment Circle
Kancheepuram, Tamil Nadu.
2. The Deputy Commissioner (ST)
Kancheepuram Zone, 1st Floor, Commercial
Taxes Building, Collectorate Campus,
Kancheepuram

..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 pertaining to the impugned proceedings of the 1st Respondent, Order in GSTIN 33AACCJ0146R1ZG/2020-21 dated 25.02.2025 and its consequential demand order Ref. ZD330225251359G dated 25.02.2025, and quash the same and further direct the 2nd respondent to forthwith defreeze the bank account in bearing account number 12542320000204 IFSC Code HDFC0001254



maintained in HDFC Bank, No 84 A Bangalore High Road Sriperubudur 602

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For Petitioner(s):

Ms.R.Reena Dorthy
for Mr.Sankar Ganesh S

For Respondent(s):

Ms.G.Dhana Madhri,
Government Counsel (Tax)

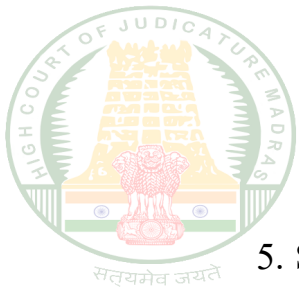
ORDER

An order dated 25.02.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Ms.G.Dhana Madhri, learned Government Counsel (Tax), accepts notice on behalf of the respondents.

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 shortly after the period of limitation expired.

4. Learned counsel for the petitioner submits that the 10% pre deposit was made while filing an appeal. After giving credit thereto, she submits that an additional 15% shall be remitted 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 an additional 15% 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. Subject to fulfilment of the above condition, the bank attachment shall stand raised.

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

19-06-2026

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

1. The State Tax Officer
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Kancheepuram, Tamil Nadu.
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WP No. 19514 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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