



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 17185 of 2026

and

W.M.P. Nos.18462 and 18463 of 2026

M/s.Calcutta Cosmo Packers
Represented by its Proprietor
(Mr.Manoj Gupta)
No.1,D and E Block Devi Nagar,
Madhavaram Chennai ,
TamilNadu – 600 060.

..Petitioner

Vs

The Assistant Commissioner (ST)
Madhavaram Assessment Circle,
Survey No.1275/3, Integrated Commercial
Taxes Building, Thiruvallur Division,
Room No.104, 1st Floor,
Elephant Gate Bridge Road,
Chennai- 600 003.

..Respondent

Petition filed under Article 226 of The Constitution of India
praying for the issuance of a writ of certiorari to call for the records on
the file of the Respondent herein in Form GST DRC 07 vide Ref
No.ZD331125030802X along with its detailed order both dated
03.11.2025 for the tax Period April 2021 - March 2022 and quash the
same.

For Petitioner:

Mr.K.A.Parthasarathy

For Respondent:

Mr.L.Gokulraj,
Govt. Counsel (Tax)



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ORDER

An order dated 03.11.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Mr.L.Gokulraj, 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 shortly 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 miscellaneous petitions are closed. There shall be no order as to costs.

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01.06.2026

Index: Yes/No

Neutral Citation: Yes/No

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To

The Assistant Commissioner (ST)
Madhavaram Assessment Circle,
Survey No.1275/3, Integrated Commercial Taxes Building,
Thiruvallur Division, Room No.104, 1st Floor,
Elephant Gate Bridge Road, Chennai – 600 003.



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SENTHILKUMAR RAMAMOORTHY, J.

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