



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 19597 of 2026

and

W.M.P. Nos.20914 and 20916 of 2026

Kuppusamy Mohan
No. 63/90, Kamaraj Nagar ,
Anna Nagar S.O
Chennai Tamil Nadu 600 040.

..Petitioner

Vs

State Tax Officer,
No. 4/109, Room No. 109, 1st floor,
Integrated Commercial Taxes Building,
Nazarathpet, Poonamallee, Chennai – 600 123.

..Respondent

Petition filed under Article 226 of Constitution of India, praying for issuance of writ of certiorarified mandamus calling upon the records of the impugned order issued by the Respondent in GSTN 33AJBPM4288L1ZX/2022- 23 dated 30.08.2025 along with Order and Summary of Order in FORM GSTDRC 07 bearing reference no ZD330825362621D dated 30.08.2025, quash the same and consequently remand the matter to the Respondent directing them to entertain the records, documents and reply from the Petitioner and then pass order after affording a personal hearing to the Petitioner.

For Petitioner:

Mr.V.Prasanth Kiran
for M/s.Rukmani Venugopalan

For Respondent:

Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)

ORDER

An order dated 30.08.2025 is impugned primarily on the ground of breach of principles of natural justice.



2. Ms.Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice for the respondent.

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3. The period of limitation for filing an appeal has expired. On instructions, learned counsel for the petitioner agrees to pay 25% of the disputed tax demand. An endorsement to that effect is made on the bundle.

4. Subject to the condition that the petitioner remits 25% 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 25% 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.

09.06.2026

Index: Yes/No
Neutral Citation: Yes/No
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To

The State Tax Officer,
No. 4/109, Room No. 109, 1st floor,
Integrated Commercial Taxes Building,
Nazarathpet, Poonamallee, Chennai – 600 123.



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SENTHILKUMAR RAMAMOORTHY, J.

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