



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 02-06-2026**

CORAM

**THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY**

**WP No. 17830 of 2026  
and WMP.Nos.19159 & 19160 of 2026**

JBP Trade Link Pvt. Ltd.,  
Rep by its Director John Bosco Peters  
AA-29, John Bosco Peters,  
3rd Street, Anna Nagar,  
Chennai 600 040.

..Petitioner

Vs

The State Tax Officer  
Amaindakarai Assessment Circle  
No.1, 3rd floor, PAPJM Annex building,  
Greams Road,  
Chennai-600006.

..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records relating to the impugned order ref.No.33AAACJ7564R1ZY/2019-20 dated 10.9.2025 along with summary of the order in DRC 07 bearing reference No.ZD330925106416G passed by the respondent and quash the same as the same being arbitrary, passed in violation of the principles of natural justice.

For Petitioner:

Ms. N.Asmitha

For Respondent:

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



## ORDER

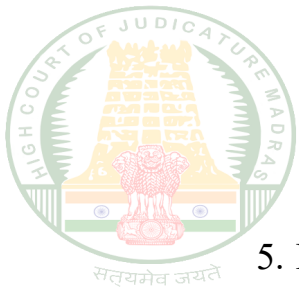
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An order dated 10.09.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Learned counsel for the petitioner submits that the petitioner was unaware of proceedings, since all notices and orders relating thereto were uploaded on the GST portal but not communicated to the petitioner through any other mode. She further submits that 100% of the tax demand was satisfied by making a reversal in the electronic credit ledger of the petitioner on 31.03.2026. In these circumstances, she submits that reconsideration is necessary.

3. Mr. R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondent. He submits that principles of natural justice were complied with by issuing show cause notice dated 24.05.2025 and by offering a personal hearing.

4. On perusal of the impugned order, it is evident that the tax proposal was confirmed because the petitioner did not file any written objection or attend the personal hearing. By taking into account the assertion that such non participation was on account of not being aware of proceedings, the matter requires reconsideration. It should also be noticed that the petitioner paid 100% of the disputed tax demand by way of reversal in the electronic credit ledger.



5. For reasons set out above, the impugned order dated 10.09.2025 is set aside subject to verification and being satisfied that 100% of the disputed tax demand was paid by way of reversal in the electronic credit ledger. The petitioner is permitted to submit a reply to the show cause notice within 15 days from the date of receipt of a copy of this order. Upon receipt thereof, the respondent is directed to provide a reasonable opportunity to the petitioner, including a personal hearing, and thereafter issue a fresh order within a period of three months from the date of receipt of the petitioner's reply.

6. The writ petition is disposed of on the above terms without any order as to costs. Consequently, connected miscellaneous petitions are closed.

**02-06-2026**

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

The State Tax Officer  
Amaindakarai Assessment Circle  
No.1, 3rd floor, PAPJM Annex building,  
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WP No. 17830 of 2



**SENTHILKUMAR RAMAMOORTHY, J.**

KJ

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