IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 18799 of 2026
and
W.M.P. Nos.20083 and 20085 of 2026

Jamilahbeevi Sahulhameed
No.56, Nethaji Nagar, 1st Main Road
Urapakkam, Kancheepuram,
Tamil Nadu 603 210

..Petitioner

Vs

1. Assistant Commissioner of GST
   and Central Excise
   Maraimalai Nagar Division,
   Plot No. 40 Ranga Colony,
   Rajakilpakkam, Chennai – 600 073.

2. Directorate General of Goods and
   Services Tax, Intelligence,
   Puducherry Regional Unit
   Nos. 42 and 43, Second Cross Street,
   Peter Nagar, Puducherry 605 013.

..Respondents

Petition filed under Article 226 of The Constitution of India praying for the issuance of writ of certiorari to call for the records on the file of the 1st respondent of Order in Reference No ZD331224249851H passed under Section 74 of the TNGST Act, 2017 dated 27.12.2024 for the FY2020-2021 passed by the 1st respondent and quash the same.

For Petitioner: Mr.Sivaraman R

For Respondents: Mr.A.P.Srinivas,
Senior Panel Counsel
and
Mr.T.Nalinidhar,
Junior Panel Counsel

ORDER

An order dated 27.12.2024 is impugned primarily on the ground of breach of principles of natural justice.

2. Mr.A.P.Srinivas, learned Senior Panel Counsel and Mr.T.Nalinidhar, learned Junior Panel Counsel, accept notice for the respondents.

3. On perusal of the impugned order, it is clear that the tax proposal was confirmed because the petitioner had not responded to the show cause notice.

4. On instructions, learned counsel for the petitioner agrees to remit 50% of the disputed tax demand under the impugned order as a condition for remand. He has also made an endorsement to that effect on the bundle.

5. Subject to the remittance of 50% 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 the petitioner making the remittance of 50% of 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.

05.06.2026

Index: Yes/No
Neutral Citation: Yes/No
mmi

To

1. The Assistant Commissioner of GST
   and Central Excise,
   Maraimalai Nagar Division,
   Plot No. 40 Ranga Colony,
   Rajakilpakkam, Chennai – 73.

2. The Directorate General of Goods and
   Services Tax, Intelligence ,
   Puducherry Regional Unit
   Nos. 42 and 43, Second Cross Street,
   Peter Nagar, Puducherry 605 013.

SENTHILKUMAR RAMAMOORTHY, J.

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