



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 19246 of 2026
and W.M.P.Nos.20512 & 20514 of 2026**

Unicorn Adventures, Proprietor Mr. S. Senthilraj
No.3, Masilamani Street, T Nagar,
Chennai -600 017

..Petitioner(s)

Vs

1. The Appellate Deputy Commissioner (ST)
GST -Appeal Chennai-1,
Greens Road, Main Building, 2nd Floor,
Chennai-600 006
2. The Assistant Commissioner ST
T.Nagar Assessment Circle,
No.46, Mylapore Taluk Office building,
2nd floor, Greenways Road, Chennai

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorarified Mandamus, to call for the
records relating to the impugned order dated 25.02.2025 passed in Form GST
DRC 07 vide Ref. No. ZD330225255892C bearing GSTIN
33ATJPS3858G1ZC, pertaining to FY 2020-2021 issued by the 2nd respondent
as arbitrary and illegal and quash the same, and further directing the 2nd



respondent to redo the adjudication in accordance with law, after granting opportunity of personal hearing to the petitioner.

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For Petitioner(s): Ms.Mitra B

For Respondent(s): Ms.Amirta Poonkodi Dinakaran
Government Counsel (Tax)

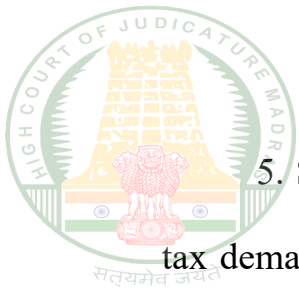
ORDER

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.Amirta Poonkodi Dinakaran, 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 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 writ miscellaneous petitions are closed. There shall be no order as to costs.

22-06-2026

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

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SENTHILKUMAR RAMAMOORTHY, J.

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