



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 15983 of 2026
and W.M.P.Nos.17228 & 17229 of 2026**

M/s.M.Sampath
No.30, Nandanar Street, Vivekanandhar Nagar,
Chennai - 600118.
Rep. by its Proprietor M. Sampath.

..Petitioner(s)

Vs

The Assistant Commissioner of GST and Central
Excise, Madhavaram Division,
Chennai North Commissionerate,
Newry Towers, No. 2054 I Block,
II Avenue, 12th Main Road,
Anna Nagar, Chennai 600 040

..Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorarified Mandamus, to call for the records of the Respondent in Order-in-Original No.24 / 2022-23(ST) dated 31.03.2023 and quash the same, and consequently direct the Respondent to afford the Petitioner an opportunity to file a reply, produce documents and be heard on merits.

For Petitioner(s): Mr.Ganesh Raj

For Respondent(s): Mr. K.S.Ramasamy, SPC



ORDER

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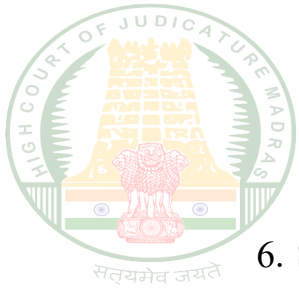
An order in original dated 31.03.2023 is assailed primarily on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Mr.K.S.Ramasamy, learned senior panel counsel, accepts notice for the respondent.

3. On perusal of the order impugned herein, it is evident that such order was issued without hearing the petitioner. The petitioner asserts that he shifted from the address to which notices were sent.

4. On instructions, learned counsel for the petitioner consents to pay 50% of the tax demand as a condition for remand. He has made an endorsement to that effect on the file.

5. Considering the aforesaid, in order to provide the petitioner an opportunity to contest the tax demand on merits, the order impugned herein is set aside, subject to the condition that the petitioner pays 50% of the tax demand, as agreed to, within **two weeks** from the date of receipt of a copy of this order.



6. Subject to the fulfillment of the above condition, the respondent shall provide a reasonable opportunity to the petitioner and issue a fresh order within **three months** from the date of compliance with the condition. Therefore, the bank attachment shall stand raised. No costs. Consequently, the connected writ miscellaneous petitions are closed.

01-06-2026

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

The Assistant Commissioner of GST and Central
Excise
Madhavaram division,
Chennai North Commissionerate,
Newry Towers, No. 2054 I Block,
II Avenue, 12th Main Road,
Anna Nagar,
Chennai 40



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SENTHILKUMAR RAMAMOORTHY, J.

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