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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 19711 of 2026
and W.M.P.Nos.21014 & 21015 of 2026

Sree Hari Enterprises
Rep. by its Proprietor, D. Devendran
No. 139, Iyyappan Koil Street,
Papparambakkam,
Tiruvallur, Tamil Nadu 602 025

..Petitioner(s)

Vs

The State Tax Officer Fac
Thirumazhisai Assessment circle,
No. 4/109 GST Integrated Building,
Nazarathpet, Chennai 123

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, calling for the records relating to the impugned order dated 25.11.2025 vide reference No. ZD331125440551U / FY 2021-2022 passed by the Respondent under Section 73 of the TNGST/CGST Acts and quash the same, redo and consequently direct the Respondent to allow the Input Tax Credit claimed by the Petitioner.

For Petitioner(s): Mr.Suresh T

For Respondent(s): Mr.L.Gokulraj,
Government Counsel (Tax)

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ORDER

An order dated 25.11.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Mr.L.Gokulraj, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

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 shortly 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.

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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.

10-06-2026

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

To

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SENTHILKUMAR RAMAMOORTHY, J.

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