IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 18581 of 2026
and WMP.Nos.19904 & 19905 of 2026

Sambhav Infotech
Represented by its Proprietor,
Shripal Kumar,
No.24, Ram Lakhan Chambers,
Meeran Sahib Street,
Mount Road, Chennai-02.

..Petitioner

Vs

The Assistant Commissioner (ST)
Chintadripet Assessment Circle,
C.T.Annex Building First Floor,
No.1, Greams Road, Chennai-06.

..Respondent

Writ Petition has been filed under Article 226 of the Constitution of India praying for the issuance of a writ of Certiorarified Mandamus calling for the records of the Respondent herein in impugned order in Form DRC-07 having reference No.ZD331225357615E dated 23.12.2025 for the assessment year2021-2022 passed under Section 73 of the Tamilnadu Goods and Service Tax Act, 2017 read with Central Goods and Service Tax Act, 2017 herein after referred to as GST Act, 2017 and quash the same as arbitrary, unjust and illegal and violative of Principles of Natural Justice and consequently direct the respondent to redo the assessment after affording opportunity of personal hearing to the petitioner.

For Petitioner: Mr. Suresh T.

For Respondent: Mr. R.Sethu Prabakaran
Government Counsel (Tax)

ORDER

An order dated 23.12.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.

2. Mr. R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondent. He points out that the show cause notice was not only uploaded on the portal, but also delivered to the petitioner by speed post.

3. The period of limitation for filing an appeal has expired. On instructions, learned counsel for the petitioner agrees to pay 25% of the disputed tax demand. An endorsement to that effect is made on the bundle.

4. Subject to the condition that the petitioner remits 25% 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 remittance of 25% of the disputed tax demand.

5. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

04-06-2026

Index: Yes/No
Neutral Citation: Yes/No

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To

The Assistant Commissioner (ST)
Chintadripet Assessment Circle,
C.T.Annex Building First Floor,
No.1, Greams Road, Chennai-06.

SENTHILKUMAR RAMAMOORTHY, J.

KJ

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