



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 18873 of 2026
and W.M.P.Nos.20151 & 20153 of 2026**

ECO Green Housing Private Limited
Represented by its Director, Mr. Ravi Manikandan,
No.2/632, Sultan Ahamed Street,
Neelankarai, Chennai-600041

..Petitioner(s)

Vs

The Assistant Commissioner(ST) Inspection
Office of the Joint Commissioner(ST),
Chengalpattu Intelligence Division
No.870/2A, 1st Floor, Kancheepuram High Road,
Chengle pattu 603 101.

..Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorarified Mandamus, Calling for the records of the impugned order passed by the Respondent vide GSTIN-33AADCE1010C1ZQ/2019-20 dated 24.03.2025 and quash the same and consequently direct the Respondent to given an opportunity of personal hearing.

For Petitioner(s): Mr.P Muthusamy

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



ORDER

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An order dated 24.03.2025 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 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 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. Learned counsel for the petitioner submits that more than 25% of the tax dues were recovered after attaching the petitioner's bank account. This aspect has to be verified and confirmed. 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. Subject to fulfilment of the above condition, the bank attachment shall stands raised.

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

The Assistant Commissioner(ST) Inspection
Office of the Joint Commissioner(ST),
Chengalpattu Intelligence Division
No.870/2A, 1st Floor, Kancheepuram High Road,
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WP No. 18873 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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