IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 19130 of 2026
and W.M.P.Nos.20399 & 20401 of 2026

Prisha Metals and Alloys
Rep. by its proprietor,
Rinkle Champalal Jain,
30, Old No. 58,1st Floor, Nilofer Complex,
Mannady Street,Mannady,
Chennai 600001

..Petitioner(s)

Vs

The Assistant Commissioner (CT)
Muthialpet Assessment circle,
No.32 Elephant Gate Bridge road
Integrated Commercial taxes building,
Chennai North Division, Chennai 03

..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 of the Respondent in GSTIN- 33AONPJ1396PIZB /2018-2019 along with Order Under Section 73 and Summary of the Order in the Reference No.ZD330823024299B all dated 04.08.2023 and quash the same and consequently direct the Respondent to entertain the records, documents and reply from the Petitioner and then pass order after affording a personal hearing.

For Petitioner(s): Mr.M.Hariharan

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

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ORDER

An order dated 04.08.2023 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 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 long after the period of limitation expired.

4. On instructions, learned counsel for the petitioner agrees to remit 100% of the disputed tax demand as a condition for remand, after giving credit to recoveries if any. An endorsement to that effect has been made on the bundle.

5. Subject to the condition that the petitioner remits 100% 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 100% of the disputed tax demand.

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.

08-06-2026

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

To

The Assistant Commissioner (CT)
Muthialpet Assessment circle,
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SENTHILKUMAR RAMAMOORTHY, J.

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