



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 18592 of 2026

and

W.M.P.No.19911 of 2026

Tvl.Version Constructions
A Partnership Firm,
Represented by its Partner,
Mr. Griffan Stanley Paulraj,
Having its registered office at
3rd, 3/437, RAJIV GODREJ SALAI,
Thuraipakkam, OMR, Chennai, 600097

..Petitioner

Vs

The Deputy Commercial Tax Officer,
Sholinganallur,
South-III, Chennai South.

..Respondent

Petition filed under Article 226 of The Constitution of India praying for the issuance of a writ of certiorari to call for the records of the respondent in Impugned Order dated 24.02.2025 in GSTN 33BJAPG6782K1Z2 for the FY 2020 - 2021 came to be passed by the Respondent per the provisions of U/s. 73 of the GST Act, directing the petitioner to pay a sum of Rs.1,43,579/- CGST and Rs.1,43,579/- excluding interest and Penalty due for the FY 2020-2021 and quash the same as illegal, arbitrary and in violation of principle of natural justice.



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For Petitioner:

Mr.Hemant B.Bohra

For Respondent:

Mr.R.Sethu Prabakaran,
Govt. Counsel (Tax)

ORDER

An order dated 24.02.2025 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.

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 pay 25% of the disputed tax demand. An endorsement to that effect is made on the bundle.

5. 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.



6. The writ petition is disposed of on the above terms. Consequently,
connected miscellaneous petition is 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 Deputy Commercial Tax Officer,
Sholinganallur,
South-III, Chennai South.



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SENTHILKUMAR RAMAMOORTHY, J.

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