



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 18778 of 2026

and

W.M.P. Nos.20043 and 20048 of 2026

M/s.Vijay Auto Product
Represented by its Proprietor Vijay Mohandoss,
GSTIN 33ASKPV9302Q1ZY,
Having Office at Plot No.52, 2nd Cross Street,
KSR Nagar, Ambattur, Tiruvallur,
Tamil Nadu - 600 053.

..Petitioner

Vs

1. The Appellate Deputy Commissioner (ST)
GST Appeal-I, Greams Road,
Chennai-600 006.
2. The State Tax Officer,
Nolambur Assessment Circle,
Room No.303, 3rd Floor,
No.32, Varadharajapuram,
Nazarathpet, Chennai-600 123.
3. The Branch Operations Head
Axis Bank Ltd.,
Ramapuram Branch,
No.149, 1C 1D, Mount Poonamallee Road,
Ramapuram, Chennai-600 089.

..Respondents

Petition filed under Article 226 of The Constitution of India
praying for the issuance of writ of certiorari calling for the records relating
to the impugned order dated 12.11.2025, passed by the 2nd Respondent
in Reference No. ZD331125191481L (GSTIN. 33ASKPV9302Q1ZY) and
quash the same.



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For Petitioner:

Mr.Kumar S

For Respondents:

Mr.L.Gokulraj,
Govt. Counsel (Tax)
for R1 & R2

ORDER

An order dated 12.11.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.

2. Mr.L.Gokulraj, learned Government Counsel (Tax), accepts notice on behalf of respondents 1 and 2.

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.



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Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

05.06.2026

Index: Yes/No

Neutral Citation: Yes/No

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To

1. The Appellate Deputy Commissioner (ST)
GST Appeal-I, Greams Road,
Chennai-600 006.
2. The State Tax Officer,
Nolambur Assessment Circle,
Room No.303, 3rd Floor,
No.32, Varadharajapuram,
Nazarathpet, Chennai-600 123.



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SENTHILKUMAR RAMAMOORTHY, J.

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