IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 18408 of 2026
and
W.M.P. Nos.19758 and 19761 of 2026

Kothari Creations
Represented by its Proprietor,
Kanchan Kothari,
New No. 34/3, Old No. 14,
Singara Garden, 1st Lane,
Washermanpet, Chennai-21

..Petitioner

Vs

1. The Assistant Commissioner (ST) (FAC)
Royapuram Assessment Circle,
Integrated Commercial Taxes Office
Complex, Room No.212, 2nd Floor,
No.32, Elephant Gate Bridge Road,
Vepery, Chennai-03.

2. Deputy Commissioner (CT)
GST Appeal, Chennai-I,
CT Main Building, 2 Floor, Greams Road,
Chennai - 06.

..Respondents

Petition filed under Article 226 of The Constitution of India praying for the issuance of writ of certiorarified mandamus to call for the records of impugned order under Section 73 dated 29.10.2025 having reference number ZD331025328215V passed by the 1st Respondent for the Financial year 2021 -2022 and the impugned order in Form GST APL-02 dated 09.03.2026 having reference number ZD3303260616786 passed by the 2nd Respondent and quash the same as arbitrary, unjust and illegal and violative of principles of natural justice and consequently direct the respondents to redo the assessment after affording opportunity of personal hearing to the petitioner.

For Petitioner: Mr. T.Suresh

For Respondents: Mr.L.Gokulraj,
Govt. Counsel (Tax)

ORDER

An original order dated 29.10.2025 and the appellate order dated 09.03.2026 are challenged in this writ petition.

2. Learned counsel for the petitioner submits that an appeal was filed against the original order but the same was rejected on the ground of delay. Learned counsel adds that the petitioner has paid 10% of the tax demand at the time of filing the appeal. In these circumstances, he submits that reconsideration is necessary.

3. Mr.L.Gokulraj, learned Government Counsel (Tax), accepts notice on behalf of the respondents.

4. On instructions, learned counsel for the petitioner agrees to remit 25% of the disputed tax demand under the impugned order after taking into account the amount paid earlier, as a condition for remand. He has also made an endorsement to that effect on the bundle.

5. Subject to the remittance of 25% of the disputed tax demand, as agreed to, after verifying and giving credit to the amount that was paid at the time of filing the appeal, 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 the petitioner complying with the conditional order.

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
Neutral Citation: Yes/No
mmi

To

1. The Assistant Commissioner (ST) (FAC)
   Royapuram Assessment Circle,
   Integrated Commercial Taxes Office Complex,
   Room No.212, 2nd Floor,
   No.32, Elephant Gate Bridge Road,
   Vepery, Chennai-03.

2. The Deputy Commissioner (CT),
   GST Appeal, Chennai-I,CT Main Building,
   2 Floor, Greams Road, Chennai-06.

SENTHILKUMAR RAMAMOORTHY, J.

mmi

WP No. 18408 of 2026

05.06.2026