



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-06-2026

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CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 19838 of 2026
and W.M.P.Nos.21161 & 21162 of 2026**

Ms Radiant Insurance Broking Pvt Ltd
(Rep by its Director A.Narayasamy)
3rd Floor, No. 285,
Avvai Shanmugam Salai, Royapettah,
Chennai-600 014

..Petitioner(s)

Vs

Assistant commissioner (ST)
Royapettah Assessment circle
Integrated Registration and commercial Taxes
building
Nandanam
chennai-600 035

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorari, calling for the records in the
Impugned Order passed in form GST DRC 07 vide Order Ref No.
ZD331225412661T dated 27.12.2025 along with its accompanying detailed
order and quash the same.

For Petitioner(s):

M/s.K.G.Jayasuriya

For Respondent(s):

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



ORDER

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An order dated 27.12.2025 is assailed primarily on the ground of breach of principles of natural justice.

2. Mr.R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice for the respondent.

3. On perusal of the impugned order, it is evident that the tax proposal was affirmed on the ground that the petitioner had not replied to the show cause notice or participated in hearings.

4. On instructions, learned counsel for the petitioner consents to remitting 10% of the disputed tax demand as a condition for remand. He has made an endorsement to that effect on the bundle.

5. Subject to the petitioner remitting 10% of the disputed tax demand within thirty days from the date of receipt of a copy of this order, the impugned order dated 27.12.2025 is set aside and the matter is remanded for re-consideration. After providing a reasonable opportunity to the petitioner, fresh order shall be issued within three months from the date of petitioner making the



remittance of 10% of disputed tax demand.

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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.

09-06-2026
(1/3)

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

Assistant commissioner (ST)
Royapettah Assessment circle
Integrated Registration and commercial Taxes
building
Nandanam
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SENTHILKUMAR RAMAMOORTHY, J.

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