



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 18825 of 2026
and W.M.P.Nos.20111 & 20115 of 2026**

Om Muruga Timbers
Rep by its Proprietor Annamalai Kanagavel)
No 1, Perumal Mudali Street, Kondithope,
Chennai, Tamil Nadu-600081

..Petitioner(s)

Vs

1. The State Tax Officer
Broadway Assessment Circle,
No.32, Integrated Commercial Taxes Office
Complex, No.32, Elephant Gate Bridge Road,
Chennai-600 003

2. Assistant commissioner State Tax
Broadway Assessment Circle,
Integrated Commercial Taxes Office Complex,
No.32, Elephant Gate Bridge Road, 3rd floor,
Room No 34, Vepery, Chennai

..Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, pleaded to issue a Writ of Certiorarified Mandamus, calling for the records relating to the Detailed impugned order bearing GSTIN 33AACPK6049F1ZZ/2021-2022 dated 17.11.2025 passed by the 1st Respondent and quash the same and subsequently direct the 1st Respondent to provide personal hearing to the Petitioner as principles of natural justice.



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For Petitioner(s):

M/S. K. Anand

For Respondent(s):

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

ORDER

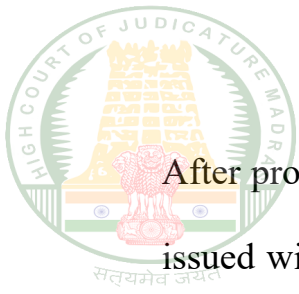
An order dated 17.11.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Mr.R.Sethu Prabakaran, 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 after the period of limitation expired.

4. On instructions, learned counsel for the petitioner agrees to remit 25% of the disputed tax demand as a condition for remand. An endorsement to that effect has been made on the bundle.

5. Subject to the condition that the petitioner remits 25% 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 25% of the disputed tax demand. Subject to fulfilment of the above condition, the bank attachment shall stand raised.

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

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SENTHILKUMAR RAMAMOORTHY, J.

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