IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.06.2026

CORAM

THE HON'BLE MR JUSTICE **SENTHILKUMAR RAMAMOORTHY**

WP No. 20421 of 2026
and
WMP Nos. 21926 and 21927 of 2026

Mr. Godwin Vinod Rajkumar,
No.8/24, Pattammal Street, Ambattur,
Tiruvallur,Tamil Nadu 600 053

..Petitioner

Vs

1. The Appellate Deputy Commissioner (ST),
GST Appeal-I, Greams Road,
Chennai 600 006

2. The Deputy Commercial Tax Officer II
Ambattur Assessment Circle,3rd Floor,
Room No.322, Integrated Building for
Commercial taxes and Registration
Department, Nandanam,Chennai – 35.

3. The Assistant Commissioner,
Ambattur Assessment Circle,3rd Floor,
Room No.322, Integrated Building for
Commercial Taxes and Registration
Department, Nandanam,Chennai – 35.

4. The Branch Manager,
State Bank of India,No.199,
MTH Road,Padi,Chennai,
Tiruvallur – 600 050.

..Respondents

Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorari calling for the records relating to the impugned order dated 04.12.2025, passed by the 2nd Respondent in Reference No. ZD331225059483G GSTIN. 33BBOPG5142D3ZY and quash the same.

For Petitioner: Mr.Kumar S

For Respondents: Ms.Amirta Poonkodi Dinakaran, Government Counsel (Tax)

ORDER

An order dated 04.12.2025 is assailed primarily on the ground of breach of principles of natural justice.

2. Ms.Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice for the respondents.

3. Learned counsel for the petitioner submits that already certain amount was recovered towards tax dues. Subject to adjustment thereof, he submits that the petitioner agrees to remit 25% of the disputed tax demand under the impugned order. An endorsement to that effect is made on the bundle.

4. Subject to the remittance of 25% of the disputed tax demand, as agreed to, after verifying and giving credit to the amount recovered earlier, 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. In view of the impugned order being set aside, the attachment, if any, of the bank account of the petitioner shall stand raised.

5. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

11.06.2026

Index: Yes/No
Neutral Citation: Yes/No
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To

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SENTHILKUMAR RAMAMOORTHY J.

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