IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 17958 of 2026
and
WMP Nos. 19297 & 19301 of 2026

M/s. Zn Synergies Private Limited
Rep. by its Director Mr.Siddique Hussain Hashmi,
Plot No.59, Z N Towers, Vanasakthi Nagar,
Phase-1, Madhanakuppam, Korattur,
Ambattur Taluk, Chennai 600 099.

..Petitioner(s)

Vs

1. The Appellate Deputy Commissioner (ST)
   GST Appeals II, Commercial Taxes
   Department, Greams Road,
   Chennai 600 006.

2. The Assistant Commissioner (ST)
   Ambattur Assessment Circle,
   Commercial Taxes Department,
   No.322 and 325, 3rd Floor Integrated
   Commercial Taxes Building,
   Nandanam, Chennai 600 035.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a writ of Certiorarified Mandamus, to quash the impugned ex-parte order bearing Ref No. ZD330225233397I dated 22.02.2025 passed by the 2nd respondent and Appeal order bearing No. AD331225027013S dated 30.01.2026 passed by the 1st respondent and consequently direct the 1st respondent to provide opportunity to contest the claim.

For Petitioner(s): Mr.P.Jayaselvam
For M/s. Ram Gokul Advocates And Associates

For Respondent(s): Ms.Amirta Poonkodi Dinakaran
Government Counsel (Tax)

ORDER

The Original Order dated 22.02.2025 and the Appeal Order dated 30.01.2026 are challenged in this writ petition.

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

3. On perusal of the impugned orders, it is evident that such orders were issued without hearing the petitioner. The writ petition has been filed shortly after the period of limitation expired.

4. On instructions, learned counsel for the petitioner submits that a sum of Rs.1,93,670/- each was recovered from the petitioner's Electronic Liability Ledger towards the tax demand for CGST and SGST. He also submits that this amount exceeds 25% of the total tax demand under the impugned orders.

5. Subject to the verification that the recovered amount exceeds 25% of the demand made, the impugned orders are 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

verifying the said recovery.

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.

02-06-2026

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

Jeni

To

1.The Appellate Deputy Commissioner (ST)
GST Appeals II, Commercial Taxes Department,
Greams Road, Chennai 600 006.

2.The Assistant Commissioner (ST)
Ambattur Assessment Circle,
Commercial Taxes Department,
No.322 and 325, 3rd Floor Integrated Commercial Taxes Building,
Nandanam, Chennai 600 035.

SENTHILKUMAR RAMAMOORTHY, J.

Jeni

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