IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 21457 of 2026
and W.M.P.Nos.23216, 23219 & 23222 of 2026

Tvl. M.S. Engineering Shearing and Folding
Rep. By its Proprietrix M. Nithyakalyani,
Plot No.1, Balaji Nagar,
Opp Sted Ford Hospital,
Ambattur, Chennai-600 053

..Petitioner(s)

Vs

Assistant Commissioner (ST) (FAC)
Tiruverkadu Assessment Circle,
No.4/109, Bangalore Highway,
Nazarathpet, Chennai-600 123

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, to call for the records of the assessment proceedings in GSTIN 33AQBPN0517A1ZP / 2021-22 dated 28.11.2025 and to quash this impugned order as illegal and direct the respondent to pass fresh orders by dropping the levy of tax, interest, penalty and fees as per the guidelines issued by the Finance Department Circular No. 193/05/2023-GST dated 17.07.2023 after affording an opportunity of personal hearing to the petitioner in this case.

For Petitioner(s):	Mr.C. Baktha Siromoni
For Respondent(s):	Mr.L.Gokulraj, Government Counsel (Tax)

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ORDER

An order dated 28.11.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

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

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 shortly 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.

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

16-06-2026

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

To

Assistant Commissioner (ST) (FAC)
Tiruverkadu Assessment Circle,
No.4/109, Bangalore Highway,
Nazarathpet, Chennai-600 123

SENTHILKUMAR RAMAMOORTHY, J.

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