IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 18796 of 2026
and
W.M.P. Nos.20080 and 20082 of 2026

Chimnaram Prakash
Represented by its Proprietor,
2/340, Mount Poonamallee Road,
Kattupakkam Poonamallee,
Chennai, Tamil Nadu 600 056.

..Petitioner

Vs

The Deputy State Tax Officer- I
/ Deputy Commercial Tax Officer,
Poonamallee Assessment Circle,
Station No.4/109, Third Floor,
Bangalore Chennai Highway,
Varadarajapuram, Nazarathpet,
Chennai- 600 123.

..Respondent

Petition filed under Article 226 of The Constitution of India praying for the issuance of a writ of certiorari to call for records of the impugned order in GSTIN.33BEUPP1070C1ZM/2021-22 dated 24.11.2025 along with DRC-07 Order under Section 73, Ref No. ZD3311254095281 dated 24.11.2025, on the file of the Respondent herein and quash the same as illegal, arbitrary against the principle of natural justice.

For Petitioner: Mr.Poojesh J

For Respondent: Mr.R.Sethu Prabakaran,
Govt. Counsel (Tax)

ORDER

An order dated 24.11.2025 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 respondent.

3. On perusal of the impugned order, it is evident that the tax proposal was confirmed because the petitioner did not file any written objection or attend the personal hearing. In view of the assertion that the petitioner could not participate in proceedings on account of not being aware of the same, the interest of justice warrants reconsideration subject to putting the petitioner on terms.

4. On instructions, learned counsel for the petitioner agrees to pay 25% of the disputed tax demand. An endorsement to that effect is made on the bundle.

5. Subject to the condition that the petitioner remits 25% of the disputed tax demand, as agreed to, 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. In view of the impugned order being set aside, the attachment, if any, of the bank account of the petitioner 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
Neutral Citation: Yes/No
mmi

To

The Deputy State Tax Officer- I
/ Deputy Commercial Tax Officer,
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Chennai- 600 123.

SENTHILKUMAR RAMAMOORTHY, J.

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