IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 19735 of 2026
and
W.M.P. No.21036 of 2026

Tvl. Blue Med Surgicals
Rep. by its Authorised Signatory
Mr. S Murugendran,
No, 8/3-B, Palani Street,
Ground Floor, Back Portion,
Rajaji Nagar, Villivakkam,
Chennai, Tamil Nadu-600 049

..Petitioner

Vs

The Assistant Commissioner (ST) (FAC)
Villivakkam Assessment circle,
Chennai, Tamil Nadu.

..Respondent

Petition filed under Article 226 of the Constitution of India praying for the issuance of a writ of certiorari to call for the records of the impugned Assessment Order in Ref. No. ZD330225216494N dated 21.02.2025, under Section 73 of the CGST/TNGST Act, 2017, and uploaded the same along with the summary of order in DRC 07 for the fFinancial year 2020-21 from the files of the respondent herein and quash the same.

For Petitioner:	Ms.H.Shridevi for M/s.Aparna Nandakumar
For Respondent:	Mr.R.Sethu Prabakaran, Government Counsel (Tax)

ORDER

An order dated 21.02.2025 is challenged insofar as it pertains to Defect Nos.1, 2, 3 and 5.

2. Mr.R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice for the respondent.

3. Learned counsel for the petitioner submits that a rectification petition was filed in respect of Defect Nos.1, 2, 3 and 5. While doing so, it is stated that Defect Nos.4, 6 and 7 were admitted and the admitted tax dues were discharged. She refers to the relevant DRC-03.

4. On instructions, learned counsel for the petitioner agrees to remit 25% of the disputed tax dues relating to Defect Nos.1, 2 3 and 5. 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 relating to Defect Nos.1, 2 3 and 5, 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 relating to Defect Nos.1, 2 3 and 5.

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

09.06.2026

Index: Yes/No
Neutral Citation: Yes/No
mmi

To

The Assistant Commissioner (ST) (FAC),
Villivakkam Assessment Circle,
Chennai, Tamil Nadu.

SENTHILKUMAR RAMAMOORTHY, J.

mmi

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