IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 17366 of 2026
and
W.M.P. Nos.18636 and 18637 of 2026

Team Works
Represented by its Proprietor,
Raju Arulraju
No.238C General Coachers street,
GKM Colony, 15th street,
Agaram, Pperavallur, Chennai 600 082

..Petitioner

Vs

State Tax Officer
Perambur Assessment Circle,
Room No. 214 C T Annex Building,
Greams Road, Chennai 600 006

..Respondent

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 Respondent herein in impugned order in Form DRC-07 having reference No.ZD331225338186I dated 22.12.2025 for the financial year 2021-22 passed under Section 73 of the Tamil Nadu Goods and Service Tax Act, 2017 read with Central Goods and Service Tax Act, 2017 hereinafter referred to as GST Act, 2017 and quash the same as arbitrary, unjust and illegal and violative of Principles of Natural Justice and consequently direct the respondent to consider the matter afresh on merits after providing an opportunity of personal hearing.

For Petitioner: Mr.M.Bala Saileshwar
for Mr.Parthiban V

For Respondent: Mr.L.Gokulraj,
Govt. Counsel (Tax)

ORDER

An order dated 22.12.2025 is assailed primarily on the ground of breach of principles of natural justice.

2. Mr.L.Gokul Raj, learned Government Counsel (Tax), accepts notice for the respondent.

3. On perusal of the impugned order, it is evident that the tax proposal was affirmed on the ground that the petitioner had not replied to the show cause notice or participated in hearings.

4. On instructions, learned counsel for the petitioner consents to remitting 10% of the disputed tax demand as a condition for remand. He has made an endorsement to that effect on the bundle.

5. Subject to the petitioner remitting 10% of the disputed tax demand within thirty days from the date of receipt of a copy of this order, the impugned order dated 22.12.2025 is set aside and the matter is remanded for re-consideration. After providing a reasonable opportunity to the petitioner, fresh order shall be issued within three months from the date of petitioner making the remittance of 10% of disputed tax demand.

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.

01.06.2026

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

To

The State Tax Officer,
Perambur Assessment Circle,
Room No. 214 C T Annex Building,
Greams Road, Chennai 600 006.

SENTHILKUMAR RAMAMOORTHY, J.

mmi

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