



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.06.2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 20441 of 2026

and

WMP Nos. 21962 and 21964 of 2026

Rajinikanth
No 181, Sivan Furniture,
MGR Nagar 3rd Street,
Chennai, Tamil Nadu, 600039

..Petitioner

Vs

The Deputy State Tax Officer
Washermenpet Assessment Circle
Integrated Commercial Taxes Offices Building
Chennai North Division,
No.32, Elephant Gate Bridge Road,
Room No.206, Chennai- 03.

..Respondent

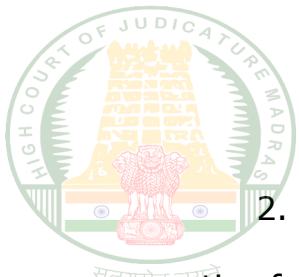
Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorarified mandamus calling for the records of Respondent's order vide Reference No. GSTIN 33GBWPR1090A1ZJ / 2023-24 dated 02.06.2025 and the issuance of DRC-07 bearing the reference No. ZD330625008350V dated 02.06.2025 under Section 73 of the TNGST Act, 2017, for the financial year 2023-24, and quash the same and consequently direct the Respondent to consider the matter afresh by providing sufficient opportunity of hearing.

For Petitioner: Ms.Abisheka S

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

ORDER

An order dated 02.06.2025 is impugned primarily on the ground of breach of principles of natural justice.



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

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3. The period of limitation for filing an appeal has expired. 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.

4. 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.

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

11.06.2026

Index: Yes/No
Neutral Citation: Yes/No
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SENTHILKUMAR RAMAMOORTHY, J.

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