IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 22516 of 2026
and W.M.P.Nos.24443 & 24445 of 2026

Tvl. C J ENGINEERING
Represented by its Proprietor
PANDURANGAN CHANDRASEKAR
15/29, Thirumangaiazhwar Street,
Sriperumbudur,
Kancheepuram, Tamil Nadu 602 105.

..Petitioner(s)

Vs

The State Tax Officer,
Sriperumbudur Assessment Circle
Integrated GST Building, No.4/109
Chennai-Bangalore Highways,
Varadharajapuram, Nazarathpet,
Poonamallee-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, calling for the records of the Impugned Order of the Respondent in GSTIN No. 33AMSPC7666A1Z3/ 2018-19 dated 20.12.2025 along with the Order under Section 74 and Summary of the Order in Form GST DRC-07 in Reference No. ZD331225319028P dated 20.12.2025 and quash the same and consequently direct the Respondent to entertain the records, documents and reply from the Petitioner and then pass order after affording a personal hearing.

For Petitioner(s):	Ms.B.Abirami for Mr.M.Hariharan
For Respondent(s):	Ms.G.Dhana Madhri, Government Counsel (Tax)

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ORDER

An order dated 20.12.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Ms.G.Dhana Madhri, 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 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.

24-06-2026

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

To

The State Tax Officer,
Sriperumbudur Assessment Circle
Integrated GST Building, No.4/109
Chennai-Bangalore Highways,
Varadharajapuram, Nazarathpet,
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SENTHILKUMAR RAMAMOORTHY, J.

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