



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.06.2026

CORAM

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THE HON'BLE MR JUSTICE **SENTHILKUMAR RAMAMOORTHY**

WP No. 20440 of 2026

and

WMP Nos. 21961 and 21966 OF 2026

Pharma Point,
Represented by its Partner,
Ground Floor, 103, G.N,T Road,
Sholavaram, Tiruvallur,
Tamil Nadu-600 067

..Petitioner

Vs

Assistant Commissioner,
Cholavaram.Tiruvallur.
Tiruvallur.Tamil Nadu.

..Respondent

Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorarified mandamus calling for the records of Order of Assessment in DRC-07 bearing Reference No ZD330424226334R in GSTIN/ID 33AAUFP9430D1Z2 / APR 2018 - MAR 2019 dated 28.04.2024 passed by the respondent and to quash the same and further direct the respondent to pass fresh orders of assessment after granting an opportunity of personal hearing to the petitioner.

For Petitioner:

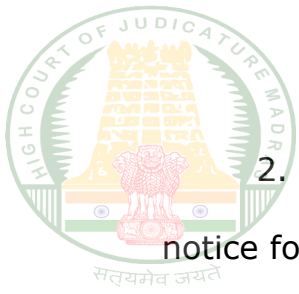
Mr.R.Ganesh Kanna

For Respondent:

Mr.L.Gokulraj,
Government Counsel (Tax)

ORDER

An order dated 28.04.2024 is assailed 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 50% of the disputed tax demand. An endorsement to that effect is made on the bundle.

4. Subject to the remittance of 50% 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, fresh order shall be issued within three months from the date of remittance of 50% of the disputed tax demand.

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

11.06.2026

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

To
The Assistant Commissioner,
Cholavaram.Tiruvallur.
Tiruvallur.Tamil Nadu.



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WP No. 20440 of 2



SENTHILKUMAR RAMAMOORTHY,J.

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WP No. 20440 of 2026

11.06.2026