



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 21218 of 2026
and W.M.P.Nos.22973 & 22974 of 2026**

Tvl Sasi Gold Covering
(Represented by its Proprietrix
D. Jananni),
P. No. 83/2, New No. 10, Ground Floor,
Sector 2, 9th Street, Chennai,
Tamil Nadu 600 078.

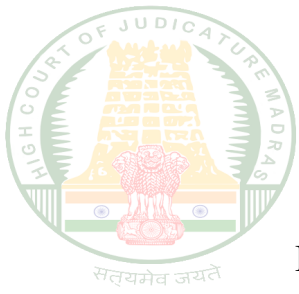
..Petitioner(s)

Vs

The Commercial Tax Officer,
Cholavaram Assessment Circle,
Room No 109, 1st Floor, integrated
Commercial taxes Building , Elephant Gate,
Wall Tax Road, Chennai 600 003

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorari, calling for the records on the
files of the Respondent herein in the proceeding in FORM GST DRC 07 with
Reference No. ZD330824310595E dated 31.08.2024 issued along with FORM
GST ASMT - 10 dated 04.06.2022 for the tax period APR 2019 MAR 2020
and quash the same.



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For Petitioner(s):

Mr.P. Bharath Kumar

For Respondent(s):

Mr. R. Sethu Prabakaran,
Government Counsel (Tax)

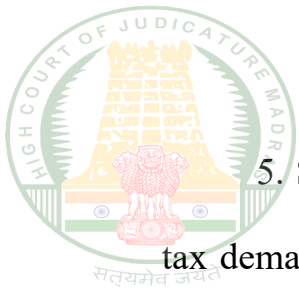
ORDER

An order dated 31.08.2024 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Mr.R.Sethu Prabakaran, 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 50% 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 50% 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 50% of the disputed tax demand. Subject to fulfilment of the above condition, the bank attachment shall stand raised.

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.

29-06-2026

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

The Commercial Tax Officer,
Cholavaram Assessment Circle,
Room No 109, 1st Floor, integrated
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WP No. 21218 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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