



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.06.2026

CORAM

WEB COPY

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 20885 of 2026

and

WMP No. 22547 of 2026

M/s.Perfect Medical Enterprises Pvt Ltd
Rep. by its Managing Director,
Mr. S. Senthil
6a, Na, 7th Street Extension,
Vaanji Nagar, Korattur, Chennai 600 080.

..Petitioner

Vs

1. The Assistant Commissioner (ST)
Korattur Assessment Circle,
Integrated Commercial Taxes Building,
3rd Floor Room No.332,
Chennai-600 035.
2. The Deputy Commissioner (ST)
(GST APPEAL I)
Commercial Taxes Annexure Building,
Greens Road, Chennai 600 006.

..Respondents

Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorarified mandamus to call for Demand ID Order-NoZD331225165830K dated 02.03.2026 for Rs.3,72,502/- issued by the 1st respondent received by post on 20.04.2026 and quash the same and to direct the 1st respondent herein to redo the assessment afresh after providing an opportunity of personal hearing to the petitioner.

For Petitioner:

Mr.K. Suresh Kumar

For Respondents:

Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)



ORDER

A demand notice dated 02.03.2026 is impugned primarily on the ground of breach of principles of natural justice.

2. Ms.Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice for the respondents.

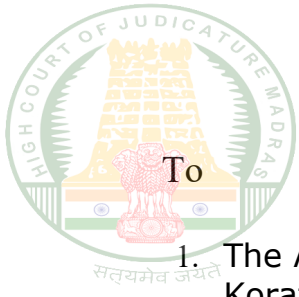
3. The period of limitation for filing an appeal has expired. On instructions, learned counsel for the petitioner agrees to pay 25% of the disputed tax demand. An endorsement to that effect is made on the bundle.

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 order dated 11.12.2025 and the impugned demand notice are 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.

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
mmi



WP No. 20885 of 20



To

1. The Assistant Commissioner (ST)
Korattur Assessment Circle,
Integrated Commercial Taxes Building,
3rd Floor Room No.332,
Chennai-600 035.
2. The Deputy Commissioner (ST)
(GST APPEAL I),
Commercial Taxes Annexure Building,
Greens Road, Chennai 600 006.



WEB COPY

WP No. 20885 of 20



SENTHILKUMAR RAMAMOORTHY J.

mmi

WP No. 20885 of 2026

11.06.2026