



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.06.2026

CORAM

THE HON'BLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.19696 of 2026

and

W.M.P.Nos.20996 and 20999 of 2026

Kuche Craft,
Represented by its Partner
Mr.Amit Savla
O 312, G1 GEE GEE Emerald,
Valluvar Kottam High Road,
Nungambakkam,
Chennai, Tamil Nadu – 600 034.

..Petitioner

Vs

The Assistant Commissioner (ST),
Valluvarkottam Assessment Circle,
Greens Road, Chennai - 600 006.

..Respondent

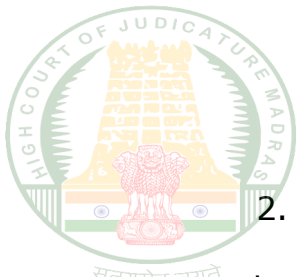
Petition filed under Article 226 of the Constitution of India, praying for issuance of writ of certiorari calling for the connected records pertaining to the impugned proceedings of the respondent herein made in GSTIN:33AAQFK9814J1ZU/2021-22 dated 06.12.2025 and quash the same as illegal and arbitrary.

For Petitioner : Mr.P.Velammal

For Respondent : Mr.R.Sethu Prabakaran,
Government Counsel (Tax)

ORDER

An order dated 06.12.2025 is impugned primarily on the ground of breach of principles of natural justice.



2. Mr.R.Sethu Prabakaran, 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.

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.

09.06.2026

Index: Yes/No
Neutral Citation: Yes/No
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To

The Assistant Commissioner (ST),
Valluvarkottam Assessment Circle,
Greens Road, Chennai - 600 006.



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SENTHILKUMAR RAMAMOORTHY, J.

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