



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 18593 of 2026

and

W.M.P. Nos.19912 and 19913 of 2026

M/s.GAME SQUARE

Represented by its Proprietor Mrs Antony Jayanthi
No 7, Narasingapuram street, Mount Road,
Chennai 600 002.

..Petitioner

Vs

Deputy State Tax Officer
CHEPAUK ASSESSMENT CIRCLE
Room No.203, 252, 2nd Floor,
Integrated Building for Commercial Taxes
and Registration, Nandanam, Chennai-600 035.

..Respondent

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus calling for the records of Respondent Impugned order GSTIN/ 33ALJPA4594K1ZY/ 2018-2019 dated 15.03.2024 for the period 2018-2019 along with summary of order Form GST DRC 07 Reference No.ZD3303240881979 dated 15.3.2024 and quash the same and consequently direct the respondent to provide the petitioner with a reasonable and effective opportunity to submit all relevant records and explanations for fresh consideration.

For Petitioner:

Mr.Balachandar P R



For Respondent:

Mr.L.Gokulraj,
Govt. Counsel (Tax)

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ORDER

An order dated 15.03.2024 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.

2. Mr.L.Gokulraj, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

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 condition that the petitioner remits 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, a 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.

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Index: Yes/No

Neutral Citation: Yes/No

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To

The Deputy State Tax Officer
CHEPAUK ASSESSMENT CIRCLE
Room No.203, 252, 2nd Floor,
Integrated Building for Commercial Taxes
and Registration, Nandanam, Chennai-600 035.



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SENTHILKUMAR RAMAMOORTHY, J.

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