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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 18597 of 2026
and
W.M.P. Nos.19917 and 19918 of 2026

M/s.Venkateswara Super Shopee
Rep. by its Proprietor Mr.Ramesh Kumar
No.71-A, Nallathambi Road,
Anna Nagar, Pammal,
Chennai, Tamil Nadu 600 075

..Petitioner

Vs

Deputy State Tax Officer-1
Pammal Assessment Circle,
Station Room No.203, 2nd Floor,
Mylapore Taluk Office Building,
No.46, Greenways Road, R.A.Puram,
Chennai-28

..Respondent

Petition filed under Article 226 of The Constitution of India praying for the issuance of a writ of certiorarified mandamus to call for the records of impugned order No.GSTIN/ 33ARNPR3902JIZL/ 2021-22 dated 26.12.2025 for the period 2021-2022 along with summary of order Form GST DRC 07 Reference No.ZD331225389065D dated 26.12.2025 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.Bala Chandar P R
For Respondent:	Ms.Amirta Poonkodi Dinakaran, Govt. Counsel (Tax)

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ORDER

An order dated 26.12.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Ms.Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

3. On perusal of the impugned order, it is evident that the tax proposal was confirmed because the petitioner did not file any written objection or attend the personal hearing. In view of the assertion that the petitioner could not participate in proceedings on account of not being aware of the same, the interest of justice warrants reconsideration subject to putting the petitioner on terms.

4. On instructions, learned counsel for the petitioner agrees to remit 20% 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 20% 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 20% of the disputed tax demand.

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6. 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-1
Pammal Assessment Circle,
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SENTHILKUMAR RAMAMOORTHY, J.

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