IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 19829 of 2026
and W.M.P.Nos.21154 & 21155 of 2026

Abil Security Services
Rep. by its Proprietor,
Aruldevaraj Suriya,
No.4/31, Devin House,
Bharathiyar Street, Palavakkam, Chennai 600041

..Petitioner(s)

Vs

The Assistant Commissioner (ST)
Sholinganallur Assessment Circle,
2nd Floor, Room No.218,
The Integrated Building for Commercial Taxes,
and Registration Department, (south Tower),
Nandanam, Chennai-35

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, calling for the records relating to the impugned order bearing Reference No. ZD3312250170127 / FY 2021-2022, dated 01.12.2025 passed by the Respondent under Section 73 of the TNGST Act, 2017 and quash the same, and consequently direct the Respondent to reconsider the matter afresh after providing a fair and reasonable opportunity of hearing to the Petitioner and permitting the Petitioner to submit all supporting documents.

For Petitioner(s): M/s. T. Suresh

For Respondent(s): Ms.Amirta Poonkodi Dinakaran, Government Counsel (Tax)

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ORDER

An order dated 01.12.2025 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 such order was issued without hearing the petitioner. The writ petition has been filed shortly after the period of limitation expired.

4. On instructions, learned counsel for the petitioner agrees to remit 25% 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 25% 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 25% of the disputed tax demand.

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.

10-06-2026

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

To

The Assistant Commissioner (st)
Sholinganallur Assessment Circle,
2nd Floor, Room No.218,
The Integrated Building for Commercial Taxes,
and Registration Department, (south Tower),
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SENTHILKUMAR RAMAMOORTHY, J.

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