



WEB COPY

WP No. 19356 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13-05-2026

CORAM

THE HON'BLE MRS.JUSTICE L.VICTORIA GOWRI

WP No. 19356 of 2026 &

WMP.Nos.20624, 20626 & 20632 of 2026

Dr. Kamakshi Memorial Hospital Pvt Ltd.,
Rep. by Managing Director T.G.Govindarajan,
No. I, Radial Road. Pallikaranai.
Chennai - 600 100

..Petitioner(s)

Vs

1. The appellate Deputy Commissioner (ST)
GST Appeal Chennai II State Tax officer I,
PAPJM Main Building , 2nd Floor,
Greens road, Chennai 06
2. The Assistant Commissioner ST
Madipakkam Assessment Circle Room No.308
3rd Floor, Mylapore Taluk Office RA Puram
Greenways Road, Chennai 600028

..Respondent(s)

Prayer : Writ Petition filed under Article 226 of Constitution of India to call for the records pertaining to the impugned order passed in Appeal No.and Year APG/11/2025-C dated 09.10.2025 by the 1st respondent under the TNGST Act 2017 and quash the same and consequently direct the 1st respondent to pass DE NOVO order.



For Petitioner(s):

Mr.Hari Radhakrishnan
for Mr.Subramaniyam R

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For Respondent(s):

Ms.P.Selvi, Government Advocate

ORDER

Challenging the impugned order passed in Appeal No. and year APG/11/2025-C, dated 09.10.2025 by the first respondent under the TNGST Act 2017, the present Writ Petition has been filed.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate appearing for the respondents.

3. The learned counsel appearing for the petitioner submitted that the impugned Order has been passed for the assessment year 2017-2018 and it is an exparte order passed without giving an opportunity of hearing to the petitioner. That apart, he also pointed out that the impugned order is bereft of any reasons, points for determination and reasons for the decision taken.

4. The learned Government Advocate categorically contended that though the impugned order is an exparte order, she would draw attention of this



Court to the fact that the petitioner failed to avail four opportunities given to the petitioner on 05.02.2025, 19.08.2025, 23.09.2025 and 07.10.2025 and only after that the impugned Order came to be passed on 09.10.2025 and hence, the same requires no interference.

5. The learned counsel appearing for the petitioner would submit that he had already deposited 10% of the tax liability at the time of filing the appeal. He would further submit that pursuant to the impugned Order his bank account has been attached and that the petitioner is ready to deposit further 5% of the balance tax liability within a period of two weeks from the date of receipt of a copy of this Order and his bank attachment may be Ordered to be lifted and he had also made an endorsement to that effect.

6. In view of the above submissions, the case is remitted back to the first respondent subject to the petitioner depositing 5% of the balance tax liability within a period of two weeks from the date of receipt of a copy of the Order. On such deposit, the first respondent shall consider the matter afresh and dispose of the same within a period of one month by assigning proper points for determination and reasons for the decision taken, by giving notice to the petitioner. The bank attachment of the petitioner's account shall be lifted on petitioner depositing 5% of the balance tax liability.



7. In case the Petitioner fails to comply with any of the stipulations, the first respondent is at liberty to proceed against the petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

8. With the above directions, this Writ Petition is disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

13-05-2026

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

vrc

To

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L.VICTORIA GOWRI, J.

VRC

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