



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 21008 of 2026

& WMP Nos.22700, 22701 & 22702 of 2026

K Venkatesan
Represented by its Proprietor Krishnappa Naidu
Venkatesan),
F-4, No.17, Anbalaya Apartments,
Nagammal Street, Vetri Nagar Extn,
Chennai-600 082

..Petitioner(s)

Vs

The State Tax Officer
(Also known as the Commercial Tax Officer),
Perambur Assessment Circle,
No.1, PAPJAM Building Annex, 2nd Floor,
Greams Road, Chennai-600 006

..Respondent(s)

Prayer: This writ petition is filed under Article 226 of the Constitution of India praying for issuance of writ of Certiorari calling for the records on the files of the Respondent herein in impugned Assessment Order in GSTIN/33AAEPV1606M1ZM/2021-22 dated 05.12.2025 along with the summary Order in Form GST DRC-07 vide Reference No. ZD3312250858571, and quash the same

For Petitioner(s):

Mr.K. Dinesh Raja
Dileepkumar .P
Siri Chandana .K
Rajkumra .M

For Respondent(s):

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



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ORDER

An assessment order dated 05.12.2025 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 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 assessment 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.

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

KAL

To

The State Tax Officer
(Also known as the Commercial Tax Officer),
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No.1, PAPJAM Building Annex, 2nd Floor,
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SENTHILKUMAR RAMAMOORTHY, J.

KAL

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