



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12-06-2026

CORAM

WEB COPY

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 21131 of 2026
and WMP.Nos.22868 & 22869 of 2026**

M/s. J. P. CONSTRUCTIONS
Represented by its Partner,
Mr.Mohit Sayar Chand,
No.86/102, Kamdar Nagar, 3rd Street,
Mahalingapuram, Chennai 600 034.

..Petitioner

Vs

The Assistant Commissioner (ST)
Valluvarkootam Assessment Circle,
6th Floor, PAJPM Building,
Greams Road, Chennai-600 006.

..Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari to call for the records of the respondent in GSTIN/33AARFJ5420C1ZN/2022-2023 along with Form GST DRC-07 dated 30.06.2025 and quash the same.

For Petitioner: Mr. V. Sundareswaran

For Respondent: Mr. R. Sethu Prabakaran
Government Counsel (Tax)

ORDER

An assessment order dated 30.06.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.



2. Mr. R.Sethu Prabakaran, 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 as a condition for remand. 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 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.

12-06-2026

Index : Yes/No

Neutral Citation : Yes/No
KJ



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To

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The Assistant Commissioner (ST)
Valluvarkootam Assessment Circle,
6th Floor, PAJPM Building,
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SENTHILKUMAR RAMAMOORTHY, J.

KJ

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