IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 20977 of 2026
&
WMP No.22681 of 2026

Aarthi Enterprises
Represented by its Proprietor Suresh, 14
Narayanasamy Street Pulianthope Chennai
Tamilnadu - 600012.

..Petitioner(s)

Vs

Commercial Tax Officer/The Assistant
Commissioner (ST) (FAC), Purasavakkam
Assessment Circle, Central-II, Station No.1,
PAPJM Annex Building, 3rd Floor, Greams
Road, cCennai - 600006.

..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 in connection with the Impugned Order passed under Section 73 of the Tamil Nadu Goods and Services Tax Act, 2017 / Central Goods and Services Tax Act, 2017, including the Summary of the Order in Form GST DRC-07, dated 05.12.2025 and bearing Reference Number ZD331225082603L, together with its annexure dated 05.12.2025 having GSTIN 33APEPS5377P1Z4/2021-22, pertaining to GSTIN 33APEPS5377P1Z4 for the Financial Year 2021-22, passed by the Respondent, and quash the same, and pass such further or other orders as this Honble Court may deem fit and proper in the facts and circumstances of the case and thus render justice

For Petitioner(s): Mr.Abdul Wajith E

For Respondent(s): Mr.R.Sethu Prabakaran, Govt. Counsel(T)

ORDER

An order dated 05.12.2025 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. 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 petition is closed. There shall be no order as to costs.

11-06-2026

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

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SENTHILKUMAR RAMAMOORTHY, J.

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To

The Commercial Tax Officer/
The Assistant Commissioner (ST) (FAC),
14 Narayanasamy Street,
Pulianthope, Chennai,
Purasavakkam Assessment Circle, Central-II,
Station No.1, PAPJM Annex Building,
3rd Floor, Greams Road, Chennai – 600 006.

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