IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 22617 of 2026
and W.M.P.Nos.24533 & 24535 of 2026

M/s. Sivaram Oil Agency
Rep. by its proprietor, P.Arujunaikani,
No.1, Venkatasamy Street,
Ground Floor, Ullagaram,
Madipakkam Chennai 91
Tamil Nadu

..Petitioner(s)

Vs

1. The Commissioner of GST and Central Excise
   R and T Section, Chennai Outer
   Commissionerate Chennai 40

2. The Commercial Tax Officer
   Nanganallur South III
   Chennai South, Commercial Tax Department,
   No.224, 2nd Floor, Integrated Commercial
   Taxes Building, Nandanam,
   Chennai 35 , Tamil Nadu

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari, calling for the records of the impugned assessment order in Ref. No. ZD331125398670B, dated 22-11-2025 under section 73 of the CGST/TNGST Act, 2017 and uploaded the same along with the summary of order in DRC-07 for the financial year 2021-2022 from the files of the 2nd respondent herein quash the same.

For Petitioner(s): Mr.P.Maheswaran
for Mr.A.M.Kiran Rup

For Respondent(s): Mr.Rajendran Raghavan, Sr. SC for R1

Mr.R.Sethu Prabakaran,
Government Counsel (Tax) for R2

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ORDER

An order dated 22.11.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Mr.Rajendran Raghavan, learned senior standing counsel appears on behalf of the first respondent and Mr.R.Sethu Prabakaran, learned Government Counsel (Tax), appears on behalf of the second 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 after the period of limitation expired.

4. Learned counsel for the petitioner submits that the tax demand under the impugned order was discharged by way of debit from the petitioner's Electronic Credit Ledger. This aspect is required to be verified and confirmed.

5. Subject to verifying and confirming that the entire tax demand under the impugned order was recovered by a debit from the petitioner's credit ledger, 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 verifying and confirming that the tax demand was recovered. Subject to fulfilment of the above condition, the bank attachment shall stand raised.

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.

24-06-2026

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

To

1. The Commissioner of GST and Central Excise
   R and T Section, Chennai Outer
   Commissionerate Chennai 40

2. The Commercial Tax Officer Nanganallur
   South III Chennai South, Commercial Tax
   Department, No.224, 2nd Floor, Integrated
   Commercial Taxes Building, Nandanam,
   Chennai 35 , Tamil Nadu

SENTHILKUMAR RAMAMOORTHY, J.

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