IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 21883 of 2026
and W.M.P.Nos.23728 & 23729 of 2026

New max Manpower service
Rep. By its Proprietor Munivel Manoher,
No.37 Bajanai koil street,
Bharathidasan Nagar, Kamaraj Nagar Avadi,
Chennai-600 071

..Petitioner(s)

Vs

The Deputy Commercial Tax Officer-II
Avadi Assessment Circle,
Room No.122, Integrated Commercial Taxes
Building, Elephant Gate Bridge Road, Vepery,
Chennai-600 003

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, to call for records in assessment orders issued by the 1st respondent in GSTIN 33FHVPM5461C1Z3, the reference no. ZD3312253388781 passed on 22.12.2025 and quash the same as illegal, arbitrary and in violation of principles of natural justice, consequentially directing the respondent to consider on merits.

For Petitioner(s): Mr.R. Prabhakaran

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

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ORDER

An order dated 22.12.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Mr.R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice on behalf of the 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 shortly after the period of limitation expired.

4. On instructions, learned counsel for the petitioner agrees to remit 25% of the disputed tax demand as a condition for remand. An endorsement to that effect has been made on the bundle.

5. Subject to the condition that the petitioner remits 25% of the disputed tax demand 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.

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.

18-06-2026

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

To

The Deputy Commercial Tax Officer-II
Avadi Assessment Circle,
Room No.122, Integrated Commercial Taxes
Building,
Elephant Gate Bridge Road, Vepery,
Chennai-600 003

SENTHILKUMAR RAMAMOORTHY, J.

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