IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP Nos. 21535 & 21547 of 2026
and WMP.Nos.23311, 23314, 23320 & 23322 of 2026

In both WPs.

M/s.EXEED ENGINEERS INDIA PRIVATE
LIMITED, (Rep. by its authorised signatory,
Mr.Ezhilan Selvaraj),
GSTIN No.33AADCE3614J1ZX
D126, NA, Sathangadu Iron and Steel Market,
Sathangadu Manali, Chennai,
Tamil Nadu, 600068.

..Petitioner

Vs

The Assistant Commissioner (ST) (FAC)
Manali Assessment Circle,
Integrated new commercial taxes building,
Thiruvallur division no.32, elephant gate bridge
road, Vepery, Chennai - 600003.

..Respondent

Prayer in W.P.No.21535 of 2026 : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records pertaining to the impugned order passed by the Respondent in Form GST DRC-07 vide Reference No. ZD330824203074S dated 22.08.2024 for FY 2019-2020 and quash the same as illegal, arbitrary, and violative of principles of natural justice.

Prayer in W.P.No.21547 of 2026 : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records pertaining to the impugned order passed by the Respondent in Form GST DRC-07 vide Reference No. ZD3308241553973 dated 19.08.2024 for FY 2019-2020 and quash the same as illegal, arbitrary, and violative of principles of natural justice.

In both WPs.

For Petitioner:	Mr. P. Bharath Kumar
For Respondent:	Ms. Amirta Poonkodi Dinakaran Government Counsel (Tax)

COMMON ORDER

Assessment orders dated 22.08.2024 & 19.08.2024, respectively are assailed in these two writ petitions on the ground of alleged breach of principles of natural justice.

2. Ms. Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

3. The period of limitation for filing appeals has expired. On instructions, learned counsel for the petitioner agrees to pay 50% of the disputed tax demand in respect of each assessment order. An endorsement to that effect is made on the bundle.

4. Subject to the condition that the petitioner remits 50% of the disputed tax demand in respect of each assessment order, as agreed to, within thirty days

from the date of receipt of a copy of this order, the impugned assessment orders are set aside and the matter is remanded for re-consideration. After providing a reasonable opportunity to the petitioner, fresh assessment orders shall be issued within three months from the date of remittance of 50% of the disputed tax demand. In view of the impugned orders being set aside, the attachment, if any, of the bank account of the petitioner shall stand raised.

5. The writ petitions are disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

17-06-2026
(1/2)

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

The Assistant Commissioner (ST) (FAC)
Manali Assessment Circle,
Integrated new commercial taxes building, Thiruvallur division no.32,
elephant gate bridge road, Vepery, Chennai - 600003.

SENTHILKUMAR RAMAMOORTHY, J.

KJ

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