



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16-06-2026

WEB COPY

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 21482 of 2026
and W.M.P.Nos.23241 & 23242 of 2026**

Infinity Service
Rep. by its parnter,
Sathya, W/o. Thandavarayapuram Ramasamy,
No.1B/894, First Floor
69th Street, 11th Sector,
K.K. Nagar, Chennai 600078

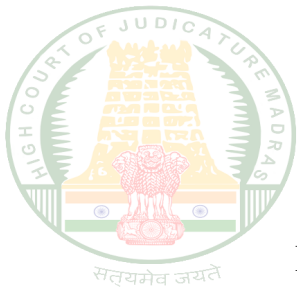
..Petitioner(s)

Vs

1. The State Tax officer
K.K.Nagar Assessment circle,
5th Floor, PAPJM Annex Building,
No.1 Greams Road, Chennai 06
2. The Deputy Commissioner St
Chennai Central I,
No. 1, Greams Road,
3rd Floor, PAPJM Building,
Chennai 600006

..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 1st
Respondent vide his order in GSTIN No. 33ACJFS9153M1ZJ/ 2018-2019 dated
18.03.2024 and summary of the order in FORM GST DRC-07 Ref. No.
ZD3303241053026 /2018-2019 dated 18.03.2024 and quash the same.



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For Petitioner(s):

Mr.V.Chinnasamy

For Respondent(s):

Mr.L.Gokulraj,
Government Counsel (Tax)

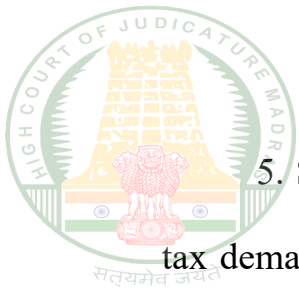
ORDER

An order dated 18.03.2024 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Mr.L.Gokulraj, 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 after the period of limitation expired.

4. On instructions, learned counsel for the petitioner agrees to remit 50% 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 50% 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 50% 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.

16-06-2026
(5/7)

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

To

1. The State Tax officer
K.K.Nagar Assessment circle,
5th Floor, PAPJM Annex Building,
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SENTHILKUMAR RAMAMOORTHY, J.

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(5/7)**