



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16-06-2026

WEB COPY

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 21495 of 2026
and W.M.P.Nos.23257 & 23259 of 2026**

Infinity Service
Represented by its Partner,
Sathya, W/o.Thandavarayapuram Ramaswamy,
No.1B/894, First Floor
69th Street, 11th Sector,
K.K. Nagar, Chennai-600 078.

..Petitioner(s)

Vs

1. The Deputy Commercial Tax Officer 1
K.K.Nagar Assessment circle,
No.1, Greams Road,
Annex Building,5th Floor
PAPJM Building, Chennai 06
2. The Deputy Commissioner (st)
Chennai Central I,
No. 1, Greams Road,
3rd Floor, PAPJM Building,
Chennai-06.

..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/ 2021-2022 dated
02.12.2025 and summary of the order in FORM GST DRC-07 Ref. No.
ZD331225035068O/2021-2022 dated 02.12.2025 and quash the same.



WEB COPY

WP No. 21495 of 2



For Petitioner(s):

Mr.Chinnasamy V

For Respondent(s):

Mr.L.Gokulraj,
Government Counsel (Tax)

ORDER

An order dated 02.12.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Mr.L.Gokulraj, learned Government Counsel (Tax), accepts notice on behalf of the respondents.

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.

16-06-2026
(4/7)

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

To

1. The Deputy Commercial Tax Officer 1
K.K.Nagar Assessment circle,
No.1, Greams Road,
Annex Building,5th Floor
PAPJM Building, Chennai 06
2. The Deputy Commissioner (st)
Chennai Central I,
No. 1, Greams Road,
3rd Floor, PAPJM Building,
Chennai-06.



WEB COPY

WP No. 21495 of 2



SENTHILKUMAR RAMAMOORTHY, J.

RNA

**WP No. 21495 of 2026
and W.M.P.Nos.23257 & 23259 of 2026**

**16-06-2026
(4/7)**