



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16-06-2026

CORAM

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 21660 of 2026

and

W.M.P. Nos.23451, 23453 and 23455 of 2026

Alpesh Ashok Desai
Proprietor of M/s Desai Impex
Survey No.670/3, Kosappur Andarkuppa Highway,
Chennai 600 060

..Petitioner

Vs

1. Commercial Tax Officer /State Tax Officer
Choolai- North III,
Chennai North Tamil Nadu,
Choolai Assessment circle,
1, 1st Floor, PAPJM Annex Building,
Greens road, Chennai 06.
2. Union Bank of India
Nungambakkam Branch,
37, College Road, Chennai 600 006.
3. Kotak Mahindra Bank Limited
Kellys Branch,
Balfour Road, Chennai 600 010

..Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari to call for the records on the file of the 1st Respondent of the Order passed in Ref No ZD331225403537N u/s 73 of the Act with Summary of the Order in Form GST DRC-07 and attachment of Order in GSTIN 33AEBPD7499D1ZN /2021-22 all dated 26.12.2025 for the FY



2021-22 and quash the same as illegal, contrary to record, provisions of the Act and against the principles of natural justice and fair play.

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For Petitioner:

Mr.Prithvi Chopda
for Ms.P.Aruna Chopda

For R1:

Mr.L.Gokulraj,
Government Counsel (Tax)

ORDER

An order dated 26.12.2025 is assailed primarily on the ground that no personal hearing was offered to the petitioner in contravention of Section 75(4) of applicable GST enactments.

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

3. The petitioner has approached this Court after the period of limitation for filing an appeal has expired. On instructions, learned counsel for the petitioner consents to the payment of 10% of the disputed tax demand as a condition for remand. An endorsement to that effect has been made on the bundle.

4. On perusal of the impugned order, it appears that no personal hearing was offered to the petitioner. In view thereof, re-consideration is necessary. In



order to enable the same, the impugned order is set aside and the matter is remanded to the first respondent subject to the remittance of 10% of the disputed tax demand, as agreed to, within thirty days from the date of receipt of a copy of this order.

5. After providing a reasonable to the petitioner, including a personal hearing, a fresh order shall be issued within three months from the date of remittance of 10% of the disputed tax demand. As a consequence of the order in original being set aside, the bank attachment is raised.

6. The writ petition is disposed of on the above terms without any order as to costs. Consequently, connected miscellaneous petitions are closed.

16-06-2026
(2/2)

Index: Yes/No
Neutral Citation: Yes/No
KJ

To

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SENTHILKUMAR RAMAMOORTHY, J.

KJ

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