



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 23706 of 2026
and W.M.P.Nos.25678 & 25679 of 2026**

Shree Shyambaba Container Service
Rep. by its Proprietor HANUMAN PILANIA
S/o. Satbir Singh,
No.17, Umapathy Complex,
Shanmuga Nagar Salai, Puranagar Backside,
Switha Dental college,
Chennai, Tamil Nadu 600077

..Petitioner(s)

Vs

The Assistant Commissioner
Ambattur Industrial Estate,
Ambattur, Kancheepuram,
Tamil Nadu

..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 in
impugned assessment order on the file of the respondent u/s 73 Act/GST
DRC-07 Ref.No. ZD331025362964C / FY 2021-2022 dated 30.10.2025 for the
assessment year 2021-2022, and quash the same as illegal and devoid of merits.

For Petitioner(s):

Mr.S.Naresh Kumar

For Respondent(s):

Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)



ORDER

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An order dated 30.10.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Ms.Amirta Poonkodi Dinakaran, 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 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.



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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.

02-07-2026

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

To

The Assistant Commissioner
Ambattur Industrial Estate,
Ambattur, Kancheepuram,
Tamil Nadu



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SENTHILKUMAR RAMAMOORTHY, J.

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