IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 21352 of 2026
AND
WMP NO. 23110 OF 2026, WMP NO. 23112 OF 2026

Sri Ayyanar Hardwares
Rep. by its Proprietor,
Thulasi Raman Chithirai Pandian,
No.23, Bazar Road, Balaha Garden,
Madipakkam,
Kancheepuram 600 091.

..Petitioner(s)

Vs

The Assistant Commissioner (ST),
Madipakkam Assessment Circle,
Room No. 308, 3rd Floor,
No. 46 Greenways Road,
Taluk Office Building,
Raja Annamalaipuram
Chennai 600 028.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus calling for the records of the Respondent herein in impugned order in Form DRC-07 having reference No.ZD3304250428975 dated 04.04.2025 for the financial year 2018-19 passed under Section 74 of the Tamil Nadu Goods and Service Tax Act, 2017 read with Central Goods and Service Tax Act, 2017 herein after referred to as GST Act, 2017 and quash the same as arbitrary, unjust and illegal and violative of Principles of Natural Justice and consequently direct the respondent to consider the matter afresh on merits after providing an opportunity of personal hearing.

For Petitioner(s): Mr.Parthiban V.

For Respondent(s): Ms.Amirta Poonkodi Dinakaran, Government Counsel (Tax)

ORDER

An order dated 04.04.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.

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

3.The period of limitation for filing an appeal has expired. On instructions, learned counsel for the petitioner agrees to pay 25% of the disputed tax demand. An endorsement to that effect is made on the bundle.

4.Subject to the condition that the petitioner remits 25% of the disputed tax demand, as agreed to, 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.

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

15-06-2026

Index: No
Speaking order
Neutral Citation: No

MKN

To

The Assistant Commissioner (ST),
Madipakkam Assessment Circle,
Room No. 308, 3rd Floor,
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Raja Annamalaipuram
Chennai 600 028.

SENTHILKUMAR RAMAMOORTHY J.

MKN

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