



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 21290 of 2026
and WMP.Nos.23041 & 23045 of 2026**

Sundaram Projects
Rep. by its Proprietor Sugumar,
No.70 ,Thiruvalluvar Nagar, 1st Street,
Kolathur, Chennai, Tamilnadu – 600 099.

..Petitioner

Vs

The Assistant Commissioner (ST),
Surapattu Assessment Circle,
32, Integrate Commercial Taxes Building,
Elephant Gate Bridge Road,
Chennai – 600 003.

..Respondent

Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, to call for the records of the respondent impugned order in Form DRC 07 dated 06.11.2025 bearing No ZD3311250862798 along with the connected detailed order in GSTIN/33GZYPS24500F1ZV/2021-202 dated 04.11.2025 quash the same and consequentially direct the respondent to provide the petitioner with an opportunity of hearing.

For Petitioner:

Ms.Vipula D.S

For Respondent:

Mr.L.Gokulraj
Government Counsel (Tax)

ORDER

An order dated 06.11.2025 and the detailed order dated 04.11.2025 are assailed in this writ petition on the ground of alleged breach of principles of natural justice.



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2. Mr.L.Gokulraj, learned Government Counsel (Tax), accepts notice for the respondent.

3. Learned counsel for the petitioner submits that the entire tax demand under the impugned orders has been recovered. This aspect is required to be verified.

4. Subject to verifying and confirming that the entire tax dues were indeed recovered, the impugned order is set aside so as to provide an opportunity to the petitioner to contest the tax demand on merits. Consequently, 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 receipt of a copy of this order.

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: Yes/No
Neutral Citation: Yes/No
mmi



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To

The Assistant Commissioner (ST),
Surapattu Assessment Circle,
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SENTHILKUMAR RAMAMOORTHY, J.

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