



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15-06-2026

CORAM

WEB COPY

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 21444 of 2026
AND
WMP NO. 23205 OF 2026**

SEN EMPRESA,
(GSTIN 33BMVPS834C1ZL)
Rep. by its proprietor
Mr.Duraikannu Senthildurai,
No.251, Gandhi Road,
Kancheepuram - 631501.

..Petitioner(s)

Vs

Deputy State Tax Officer - 2
Kancheepuram Assessment Circle,
Kancheepuram - 631501.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records relating to the Order under Reference No. ZD331225063500W in GSTIN 33BMVPS8345C1ZL/2021-22 dated 04-12-2025 passed by the respondent and quash the same as without Jurisdiction, contrary to Law, contrary to the instructions on Standing Operative Procedures for scrutiny of returns by the respondent and violative of principles of natural justice.

For Petitioner(s):

Mr.M.A.Mudimannan

For Respondent(s):

Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)



ORDER

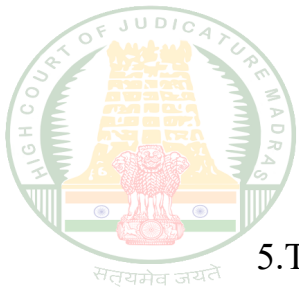
WEB COPY

The order-in-original dated 04.12.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.

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

3.Learned counsel for the petitioner submits that the order-in-original was issued *ex parte* and that 10% of the disputed tax demand was paid as pre-deposit when the appeal was lodged. The appeal was rejected solely on the ground of limitation. On instructions, he submits that the petitioner agrees to remit an additional 15% of the disputed tax demand as a condition for remand to the original authority.

4.On perusal of the order-in-original, it is clear that the said order was issued without hearing the petitioner. The petitioner has already remitted 10% of the disputed tax demand while filing the appeal. Subject to the petitioner remitting an additional 15% of the disputed tax demand, as agreed, within 30 days from the date of receipt of a copy of this order, re-consideration is necessary in the interests of justice.



WEB COPY

5. Therefore, the impugned order-in-original and the appellate order dated 30.04.2026 are set aside subject to fulfilment of the above condition and the matter is remanded to the original authority for re-consideration. After affording reasonable opportunity to the petitioner, fresh order shall be issued within three months from the date of fulfilment of the above condition.

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

15-06-2026

Index: No
Speaking order
Neutral Citation: No

MKN

To

1. The Deputy Commissioner (ST) (GST),
Chennai – 2, 3rd Floor, Annex Building,
Greens Road,
Chennai – 600 006.

2. The Deputy State Tax Officer - 2
Kancheepuram Assessment Circle,
Kancheepuram - 631501.



WEB COPY

WP No. 21444 of 2



SENTHILKUMAR RAMAMOORTHY J.

MKN

WP No. 21444 of 2026

15-06-2026