IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-06-2026

CORAM

THE HON'BLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.23337 of 2026
and
W.M.P.Nos.25299 & 25300 of 2026

Tvl. Mindmap Enterprises Private Limited,
Rep by its Director Mr.M.Emayavarman,
No.1, Pattabiram Road, Poonamallee,
Chennai-600 056
GSTIN 33AAICM2148Q1Z3

..Petitioner(s)

Vs

The State Tax Officer,
Poonamallee Assessment Circle,
Station 4/109, Third Floor,
Bangalore Chennai Highway,
Varadarajapuram, Nazarathpet,
Chennai-600 123.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, calling for the records of the impugned proceedings of the respondent in GSTIN No. 33AAICM2148Q1Z3 / 2021-22 dated 28.10.2025 along with its consequential Summary Order in FORM GST DRC-07 in Reference No.ZD3310253211229 passed by the respondent under Section 73 of the TNGST Act, 2017 dated 28.10.2025 for the FY2021-22 and quash the same as illegal and not in accordance with law and consequently direct the Respondent to conduct fresh assessment proceedings after providing a reasonable opportunity of hearing to the Petitioner in accordance with law.

For Petitioner(s): M/s.S.Premalatha

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

ORDER

An order dated 28.10.2025 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.On perusal of the impugned order, it is evident that the tax proposal was affirmed on the ground that the petitioner had not replied to the show cause notice or participated in hearings.

4.On instructions, learned counsel for the petitioner agrees to pay 25% of the disputed tax demand as a condition for remand. An endorsement to that effect is made on the bundle.

5.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.

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

30-06-2026

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

To

The State Tax Officer,
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SENTHILKUMAR RAMAMOORTHY, J.

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