IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 22433 of 2026
and W.M.P.Nos.24346 & 24350 of 2026

M/s.Apple Automobiles
Rep. by its Partner Mr. Jeevanandham A.R.
No.42, 2nd Floor, Whites Road, Royapettah,
Chennai 600014

..Petitioner(s)

Vs

The Assisstant Commissioner (st)
Chepauk Assessment Circle,
Integrated Buildings for Commercial Taxes, and
Registration Department,
2nd Floor Room No.203 Fanepet,
Nandanam, Chennai-600 035

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, to call for the entire records of impugned assessment order passed by the respondent herein in GSTIN 33ABRFA0530H1ZR/2021-22 dated 21.11.2025 vide reference ID ZD331125377060T for the financial year 2021-2022, to quash the same and consequently direct the respondent to pass a fresh order after affording opportunity to the petitioner to explain the case and produce supporting documents.

For Petitioner(s): Mr.K. B.Hariharan

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

******

ORDER

An order dated 21.11.2025 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 shortly 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.

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.

23-06-2026

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

To

The Assisstant Commissioner (st)
Chepauk Assessment Circle,
Integrated Buildings for Commercial Taxes, and
Registration Department,
2nd Floor Room No.203 Fanepet,
Nandanam, Chennai-600 035

SENTHILKUMAR RAMAMOORTHY, J.

RNA

WP No. 22433 of 2026
and W.M.P.Nos.24346 & 24350 of 2026

23-06-2026