



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 22817 of 2026
and W.M.P.Nos.24752 & 24753 of 2026**

Kathiresan Deenathayalan
M/s. KP Engineering
42 Kanni Amman Kovil Street
Kachanankuppam SIDCO Industrial Estate
Ambattur, Tiruvallur - 600098

..Petitioner(s)

Vs

Tamil nadu Commercial taxes Department
The Deputy State Tax officer-1,
Pattaravakkam Assessment Circle,
23WG plus QWF commercial taxes building Room
No.7 Bengaluru Chennai Hwy
Varadarajapuram, Nazarathpettai,
Poonamallee-600 123

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorari, call for the records in the file of
the Respondents and quash the same as illegal, arbitrary and devoid of merit of
the Respondent impugned order dated 04.12.2025 with GSTIN
33APZPD1960Q1Z7/2021 - 22 passed under the Tamil Nadu Goods and
Service Tax Act ('Act') for the year 2021 - 22 along with the summary order
u/s 73 dated 04.12.2025 with reference number ZD331225069334J (impugned
order)



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For Petitioner(s):

Mr.G.Sudhakar

For Respondent(s):

Mr.R.Sethu Prabakaran,
Government Counsel (Tax)

ORDER

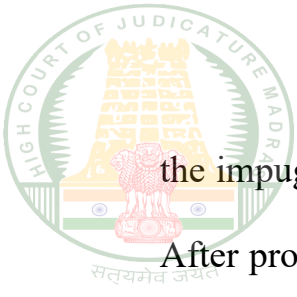
An order dated 04.12.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Mr.R.Sethu Prabakaran, 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 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. Subject to fulfilment of the above condition, the bank attachment shall stand raised.

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.

25-06-2026

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

To

Tamil nadu Commercial taxes Department
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SENTHILKUMAR RAMAMOORTHY, J.

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