IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 21820 of 2026
and W.M.P.No.23669 of 2026

B Murali Govt Works Contractor
Rep. by its proprietor, B.Murali,
S/o. Balu, Bazaar Street, 90, Periyapalayam Post,
Periyapalyam, Tiruvallur 601102

..Petitioner(s)

Vs

1. The Assistant Commissioner Of GST And Central Excise, Gummidipoondi Division, Chennai outer Commissionerate, R-40, A-1, 100 feet Road, Mogappair, Chennai 37

2. The Deputy Commissioner TRC Section Chennai Outer Commissionerate, Newry Towers, No. 2054-I,II Avenue, Anna Nagar, Chennai 40

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari, calling for the records of the 1st Respondent vide his order in Original No. 226/2025-GST (AC) dated 30.12.2025 and summary of the order in FORM GST DRC-07 issued Ref. No. ZD331225454303R/APR 2018-MAR 2022 dated 30.12.2025 and quash the same.

For Petitioner(s): Mr.Chinnasamy V

For Respondent(s): Mr.G.Gurumurthy, Sr. SC
Mr.G.Meganathan, Jr. SC

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ORDER

An order dated 30.12.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Mr.G.Gurumurthy, learned senior standing counsel and Mr.G.Meganathan, learned junior standing counsel, accepts notice on behalf of the respondents.

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 petition is closed. There shall be no order as to costs.

18-06-2026

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

To

1. The Assistant Commissioner Of Gst And
   Central Excise, Gummidipoondi Division,
   Chennai outer Commissionerate,
   R-40, A-1, 100 feet Road,
   Mogappair, Chennai 37

2. The Deputy Commissioner
   TRC Section, 1Chennai Outer
   Commissionerate, Newry Towers, No. 2054-I,II
   Avenue, Anna Nagar, Chennai 40

SENTHILKUMAR RAMAMOORTHY, J.

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