



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 21871 of 2026
and W.M.P.No.23716 of 2026**

Hi Tech Designer World
Rep. by its proprietor,
Suseela, D/o. Rangasamy,
No. 2/150A, Mount, Kattupakkam, Poonamallee
High Road, Tiruvallur, Chennai 56

..Petitioner(s)

Vs

The Deputy State Tax Officer II
Poonamallee Assessment circle,
No. 4/109 third Floor,
Bangalore Chennai highway
Varadarajapuram, Nazarathpet
Chennai 123

..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
Respondent vide his order in GSTIN No. 33BMQPS9305D1ZU dated
19.12.2025 and summary of the order in FORM GST DRC-07 Ref. No.
ZD331225310508Q /2021-2022 dated 19.12.2025 and quash the same.

For Petitioner(s):

Mr.Chinnasamy V



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For Respondent(s):

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

ORDER

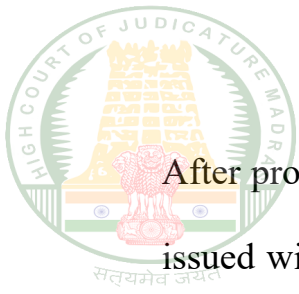
An order dated 19.12.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

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 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

The Deputy State Tax Officer II
Poonamallee Assessment circle,
No. 4/109 third Floor,
Bangalore Chennai highway
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SENTHILKUMAR RAMAMOORTHY, J.

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