



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-06-2026

CORAM

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 23188 of 2026
and WMP.Nos.25138 & 25139 of 2026**

M/s. CHIMARA STERIKART SOLUTIONS
PRIVATE LIMITED
Represented by its Director
Mr Chidambaram Subramanian,
S/o.Maharajan, Reg.office No.45, Ground Floor,
Rajagopalan Street, Devikarumariamman Nagar,
Valasaravakkam, Chennai,
Tamilnadu-600 087.

..Petitioner

Vs

The Assistant Commissioner(ST)
Porur Assessment circle
Chennai District.

..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records relating to the impugned order passed by the Respondent in his proceedings in GSTIN 33AAHCC7019H1ZT/2021-22 dated 03.12.2025 and quash the same as unconstitutional.

For Petitioner:

Mr. A Pragadeeswaran

For Respondent:

Mr. R. Sethu Prabakaran
Government Counsel (Tax)



ORDER

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An order dated 03.12.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.

2. Mr. R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

3. The period of limitation for filing an appeal has expired. 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.

4. 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.



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

29-06-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

The Assistant Commissioner(ST)
Porur Assessment circle
Chennai District.



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SENTHILKUMAR RAMAMOORTHY, J.

KJ

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