



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.06.2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 22237 of 2026

and

WMP Nos. 24124 and 24129 of 2026

Munesh Interlinings
Represented by its Proprietrix,
Mrs. Kamlesh Jain,
Old No.42, New No.58, Mezzanine Floor,
Rottigidnagu Thiruvengada Mudali Street,
Chennai, Tamil Nadu- 600 112.

..Petitioner

Vs

The Assistant Commissioner (ST)
Choolai Assessment Circle,
Room No.109, No.1 PAPJM Annexure Building,
1st Floor, Greams Road, Chennai-06

..Respondent

Writ Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorari calling for the records on the files of the Respondent herein in GSTIN/33ABKPJ5200A1ZH/2019-20 in FORM GST DRC-07 in Order Reference No. ZD3302262506599 dated 27.02.2026 and quash the same.

For Petitioner:

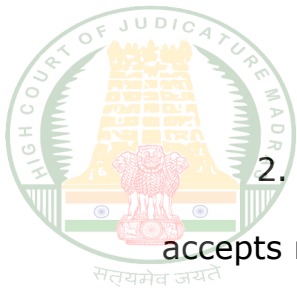
Mr.B.Syed Abdul Wakeel

For Respondent:

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

ORDER

An order dated 27.02.2026 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.

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3. On perusal of the impugned order, it is evident that such order was issued without hearing the petitioner.

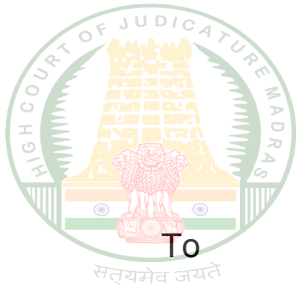
4. On instructions, learned counsel for the petitioner agrees to remit 10% of the disputed tax demand as a condition for remand. An endorsement to that effect has been made on the bundle.

5. Subject to the condition that the petitioner remits 10% 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 10% of the disputed tax demand.

6. The Writ Petition is disposed of on the above terms. Consequently, connected Miscellaneous Petitions are closed. There shall be no order as to costs.

22.06.2026

Index : Yes / No
Neutral Citation: Yes/No
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To

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The Assistant Commissioner (ST)
Choolai Assessment Circle,
Room No.109, No.1 PAPJM Annexure Building,
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Chennai-06



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SENTHILKUMAR RAMAMOORTHY, J.

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