



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. 21863 of 2026  
and W.M.P.Nos.23707 & 23708 of 2026**

Harshitha Transport  
(Represented by its Proprietor Mr.Balan),  
No. 60, Ground Floor,  
Pedariyar Koil Street, Chennai,  
Tamil Nadu, 600001.

..Petitioner(s)

Vs

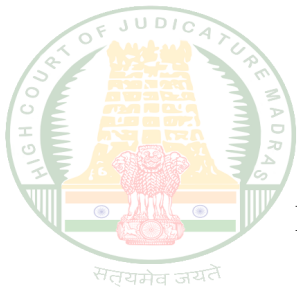
The State Tax Officer  
Broadway Assessment Circle,  
No.32, Integrated Commercial Taxes Office  
Complex, Elephant Gate Bridge Road,  
Chennai- 03.

..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 on the  
files of the Respondent herein in his proceeding in FORM GST DRC 07 with  
Reference No. ZD331225322908E along with detailed order in GSTIN  
33AINPB8473B2ZF/2021-2022 both dated 20.12.2025 for the tax period APR  
2021 - MAR 2022 and quash the same.

For Petitioner(s):

Mr.B.Syed Abdul Wakeel



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For Respondent(s):

Ms.Amirta Poonkodi Dinakaran,  
Government Counsel (Tax)

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### **ORDER**

An order dated 20.12.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Ms.Amirta Poonkodi Dinakaran, 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 petitions are 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 State Tax Officer  
Broadway Assessment Circle,  
No.32, Integrated Commercial Taxes Office  
Complex,  
Elephant Gate Bridge Road, Chennai- 03.



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WP No. 21863 of 2



**SENTHILKUMAR RAMAMOORTHY, J.**

**RNA**

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**18-06-2026**