



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. 21776 of 2026
and W.M.P.Nos.23598 & 23599 of 2026**

Tvl Asian Enterprises
Represented by its Proprietor Mehulsjain
No. 8 and 9, Shop No 12, Solitaire Tower,
Swami Pillai Street, Choolai, Chennai, Tamil Nadu
600 112

..Petitioner(s)

Vs

Assistant Commissioner (ST)
Choolai Assessment Circle
No 1 PAPJM Annex Building,
1st Floor, Grams Road,
Chennai 600 006

..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 in GSTIN
No 33ARIPM5146Q1Z9/2019-20 on the files of the Respondent and quashing
the impugned order dated 03-09-2025 with the reference no.
ZD330925045405D for the FY 2019-20 passed by the Respondent as arbitrary.

For Petitioner(s): Mr.Kabil Dev S

For Respondent(s): Ms.G.Dhana Madhri,
Government Counsel (Tax)



ORDER

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An order dated 03.09.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Ms.G.Dhana Madhri, 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.



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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
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To

Assistant Commissioner (ST)
Choolai Assessment Circle
No 1 PAPJM Annex Building,
1st Floor, Grams Road,
Chennai 600 006



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SENTHILKUMAR RAMAMOORTHY, J.

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