



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 21893 of 2026

and

W.M.P. Nos.23743 and 23744 of 2026

Arokiya Mary Enterprises
Represented by its Proprietor A Arockiyadoss
No.4/3, Kasturi Bai Street, Gandhi Nagar,
Ekkattuthangal, Chennai 32

..Petitioner

Vs

Deputy State Tax Officer 2
Guindy Assessment Circle,
Room No. 253 Second Floor,
Integrated Commercial Taxes and Registration
Building, South Tower, Nandhanam,
Chennai 35.

..Respondent

Petition filed under Article 226 of the Constitution of India,
praying for issuance of writ of certiorari call for the impugned order of the
Respondent passed in GSTIN No 33ASSPA9043R1Z3 /2021-2022 dated
15-11-2025 and quash the same.

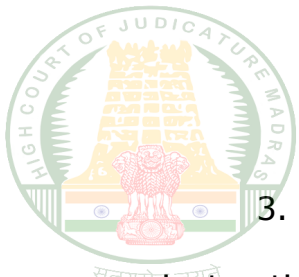
For Petitioner: Mr.Jawahar Surya P

For Respondent: Mr.R.Sethu Prabakaran,
Government Counsel (Tax)

ORDER

An order dated 15.11.2025 is assailed primarily on the ground of
breach of principles of natural justice.

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



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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. 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.

18.06.2026

Index: Yes/No
Neutral Citation: Yes/No
mmi

To

The Deputy State Tax Officer 2
Guindy Assessment Circle,
Room No. 253 Second Floor,
Integrated Commercial Taxes and Registration Building,
South Tower, Nandhanam, Chennai 35.



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SENTHILKUMAR RAMAMOORTHY, J.

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