IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 22586 of 2026
and W.M.P.No.24489 of 2026

Ananyaa Garments
GSTIN -33AANPS2904A1Z2
Rep. by its Proprietor, Mr. T.R. Subramanian
No.1/3, Lake View Road,
Adambakkam, Chennai 600088

..Petitioner(s)

Vs

State Tax Officer, FAC
Nanganallur Assessment Circle,
No.224, 2nd Floor,
Integrated Commercial Taxes Building,
Nandanam, Chennai-600 035

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari, to call for the records relating to the Order in Reference NoZD3311253966381 in GSTIN 33AANPS2904A1Z2 Assessment year 2021-22 dated 22-11-2025 passed by the respondent and quash the same as arbitrary, without any specific reasons, non application of mind and non-consideration of germane material available on record and without granting an opportunity of being heard and contrary to the instructions on Standing Operative Procedures for scrutiny of returns by the respondent.

For Petitioner(s): Mr.M.A Mudimannan

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

****

ORDER

An order dated 22.11.2025 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 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 petition is closed. There shall be no order as to costs.

24-06-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
RNA

To

State Tax Officer,FAC
Nanganallur Assessment Circle,
No.224, 2nd Floor,
Integrated Commercial Taxes Building,
Nandanam, Chennai-600 035

SENTHILKUMAR RAMAMOORTHY, J.

RNA

WP No. 22586 of 2026
and W.M.P.No.24489 of 2026

24-06-2026