



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-06-2026

CORAM

WEB COPY

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 23090 of 2026
and WMP.Nos.25013 & 25016 of 2026**

M/s. Afshee Speed Parcel Service
Represented by its Proprietor Naseer Ahamed
Absar Hussain, 39-A Ground Floor,
Afshee Building, Nagapattinam Road,
Vedaraniyam, Nagapattinam 614810.

..Petitioner

Vs

The State Tax Officer
Office of the Commercial Tax Officer,
Thiruthuraipoondi Assessment Circle,
Thiruvarur.

..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records on the files of Respondent in Impugned order vide GSTIN 33BBQPA1177G2ZU /2021 - 2022 dated 20.12.2025 along with consequential order in form DRC-07 bearing a Ref No.ZD331225324560U dated 20.12.2025 for the tax period April 2021-March 2022 and quash the same as arbitrary against the principles of natural justice.

For Petitioner:

Mr. S.Kannan
Mr. Vignesh Kumar K

For Respondent:

Ms. G. Dhana Madhri
Government Counsel (Tax)



ORDER

WEB COPY

An order dated 20.12.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.

2. Ms. G. Dhana Madhri, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

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 as a condition for remand. 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.

29-06-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

The State Tax Officer
Office of the Commercial Tax Officer,
Thiruthuraipoondi Assessment Circle,
Thiruvavarur.



WEB COPY

WP No. 23090 of 2



SENTHILKUMAR RAMAMOORTHY, J.

KJ

WP No. 23090 of 2026
and WMP.Nos.25013 & 25016 of 2026

29-06-2026