



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-06-2026

WEB COPY

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 22524 of 2026
and W.M.P.No.24447 of 2026**

Chennai Engineering Enterprises
Rep. by its Proprietor,
Ravikumar S/o.Ramu,
N.A, 10, NA, Shivashanmuga Nagar,
Annex-I, Puduppai,
Chennai-600 069

..Petitioner(s)

Vs

The Deputy State Tax Officer 1
Sriperumbudur Assessment Circle,
No.4/109, Bangalore Highway,
Nazarathpet, Chennai-600 123

..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 of the
Respondent vide his order in GSTIN No. 33ANFPR3628B1ZB/ 2021-2022
dated 31.10.2025 and summary of the order in FORM GST DRC-07 issued
Ref. No. ZD331025382721M/ 2021-2022 dated 31.10.2025 and quash the same.

For Petitioner(s): Mr.Chinnasamy V

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



ORDER

WEB COPY

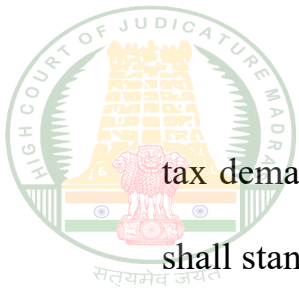
An order dated 31.10.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

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. Subject to fulfilment of the above condition, the bank attachment shall stand raised.

WEB COPY

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

The Deputy State Tax Officer 1
Sriperumbudur Assessment Circle,
No.4/109, Bangalore Highway,
Nazarathpet,
Chennai-600 123



WEB COPY

WP No. 22524 of 2



SENTHILKUMAR RAMAMOORTHY, J.

RNA

**WP No. 22524 of 2026
and W.M.P.No.24447 of 2026**

24-06-2026