IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 23289 of 2026
and W.M.P.Nos.25259 & 25262 of 2026

Tvl.Augustin Wooden Products
Represented by its-Proprietor
J. Tony-Maria Augustine
GSTIN 33AHVPT0334Q1ZM
3,1-b Tangal Road,
Poonamallee,Chennai - 600056

..Petitioner(s)

Vs

The Assistant Commissioner (ST)
Poonamallee Assessment Circle
Commercial Taxes Buildings
4/109 Third Floor
Bangalore Chennai Highway
Varadarajapuram, Nazarathpet
Chennai 600123.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in GSTIN 33AHVPT0334Q1ZM /2020-21dated 04.02.2025 for the assessment year 2020-21 passed by the Respondent under section 73 of TNGST Act 2017 and to quash the same as cryptic, non speaking, illegal, arbitrary, wholly without jurisdiction and direct the respondent to pass assessment order afresh after affording opportunity of being heard.

For Petitioner(s): Mr.R.Ajithkumar

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

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ORDER

An order dated 04.02.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Mr.R.Sethu Prabakaran, 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 petitions are closed. There shall be no order as to costs.

30-06-2026

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

To

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SENTHILKUMAR RAMAMOORTHY, J.

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