IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 23269 of 2026
and W.M.P.Nos.25242 & 25245 of 2026

M/s.E Rajeswari Agency
Represented by its Proprietor E.Kothandan,
3/112, SIDCO High Road,
Vichoor, Manali New Town,
Tiruvallur 600 103.

..Petitioner(s)

Vs

The State Tax Officer
Office of the commercial Tax officer,
Cholavaram Assessment Circle,
Tiruvallur.

..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 on the file of of Respondent in the Impugned Order in Proceedings vide GSTIN. 33BLUPK7013B2ZA/ 2019 -20 dated 24.08.2024 along with Consequential order in form GST DRC-07 bearing a Ref No ZD330824218104Q dated 24.08.2024 for Period 2019- 2020 and quash the same as arbitrary, against the principles of natural justice.

For Petitioner(s): M/s.S.Kannan
Vighnesh Kumar.K

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

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ORDER

An order dated 24.08.2024 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 50% 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 50% 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 50% 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

The State Tax Officer
Office of the commercial Tax officer,
Cholavaram Assessment Circle,
Tiruvallur.

SENTHILKUMAR RAMAMOORTHY, J.

RNA

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