IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 22359 of 2026
and W.M.P.No.24248 of 2026

Logskim Solutions Private Limited,
Represented by its Director, B Dhansekar
No 84, 5th Floor, B Block,
Murugesan Nayakar Complex,
Greams Road, Chennai 600006,
Tamil Nadu, India.

..Petitioner(s)

Vs

Commercial Tax Officer
Pondi Bazaar Assessment circle,
Mylapore Taluk office, Greenways Road,
Chennai 28 Tamil Nadu
India

..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 on the file of the Respondent and quash the Impugned Order under section 73 of the Tamil Nadu Goods and Service Tax Act, 2017/Central Goods and Service Tax Act, 2017 including the Summary of the Order in Form GST DRC-07 dated 27.11.2025 and having Reference Number ZD3311254777464 and its annexure dated 27.11.2025 in GSTIN 33AADCL6619E1ZQ passed by the Respondent for FY 2021-22.

For Petitioner(s): Mr.Subash Anbarasu
for Mr.N.V. Balaji

For Respondent(s): Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)

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ORDER

An order dated 27.11.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Ms.Amirta Poonkodi Dinakaran, 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 shortly 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.

22-06-2026

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

To

Commercial Tax Officer
Pondi Bazaar Assessment circle,
Mylapore Taluk office, Greenways Road,
Chennai 28 Tamil Nadu
India

SENTHILKUMAR RAMAMOORTHY, J.

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