IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 22400 of 2026
and W.M.P.Nos.24308 & 24310 of 2026

Tvl. SKR Traders,
Rep by its Proprietor K Rajasekar
GSTIN 33BZDPR4468N2ZQ
5/336A Santham Avenue,
Okkiyam Pettai, Thoraipakkam,
Chennai

..Petitioner(s)

Vs

The Assistant Commissioner (ST)
Sholinganallur Assessment Circle,
Commercial Tax Building, Chennai.

..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 in the impugned Order in GSTIN 33BZDPR4468N2ZQ/ 2021-22 dated 02.12.2025 along with summary of the order in DRC 07 Ref.No. ZD331225053494J dated 03.12.2025 issued by the Respondent and quash the same.

For Petitioner(s):	Dr.A.Thiyagarajan, Sr. Advocate for Mr.S. Karunakar
For Respondent(s):	Mr.R.Sethu Prabakaran, Government Counsel (Tax)

****

ORDER

An order dated 02.12.2025 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. Learned senior counsel for the petitioner submits that about Rs.40,00,000/- was recovered pursuant to the impugned order. Subject to giving credit thereto, he submits that the petitioner would remit 25% of the disputed tax demand in the aggregate as a condition for remand. The counsel on record has made an endorsement to that effect on the bundle.

5. Subject to verifying and confirming that about Rs.40,00,000/- was recovered and subject further to the condition that the petitioner remits additional amounts so as to remit 25% of the disputed tax demand in the aggregate 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 in the aggregate by the petitioner.

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.

29-06-2026
(1/2)

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

To

The Assistant Commissioner (ST)
Sholinganallur Assessment Circle,
Commercial Tax Building,
Chennai.

SENTHILKUMAR RAMAMOORTHY, J.

RNA

WP No. 22400 of 2026
and W.M.P.Nos.24308 & 24310 of 2026

29-06-2026
(1/2)