IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 22377 of 2026
and WMP.Nos.24279 & 24280 of 2026

SMS Transport and Earth Movers
Represented by its Proprietor,
D.Mohanraj,
Ground Floor, 90, SIFA Enclave,
D Block, Rangasamy Street,
Chromepet, Kancheepuram,
Chennai 600 094.

..Petitioner

Vs

Deputy State Tax Officer
Chrompet Assessment Circle,
Room No.323, 3rd Floor,
No.46, Greenways Road,
Taluk Office Building,
Raja Annamalai Puram,
Chennai- 028.

..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus calling for the records of the Respondent herein in impugned order in Form DRC-07 having reference No.ZD331225294087B dated 18.12.2025 for the financial year 2021-22 passed under Section 73 of the Tamilnadu Goods and Service Tax Act, 2017 read with Central Goods and Service Tax Act, 2017 herein after referred to as GST Act, 2017 and quash the same as arbitrary, unjust and illegal and violative of Principles of Natural Justice and consequently direct the respondent to consider the matter afresh on merits after providing an opportunity of personal hearing.

For Petitioner: Mr. Parthiban V

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

ORDER

An order dated 18.12.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.

2. Mr. R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

3. The period of limitation for filing an appeal has expired. On instructions, learned counsel for the petitioner agrees to pay 25% of the disputed tax demand as a condition for remand. An endorsement to that effect is made on the bundle.

4. Subject to the condition that the petitioner remits 25% of the disputed tax demand, as agreed to, 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.

5. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

23-06-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

Deputy State Tax Officer
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SENTHILKUMAR RAMAMOORTHY, J.

KJ

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