IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02-07-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 23631 of 2026
and W.M.P.No.25586 of 2026

Barath Vikraman
S/o.Ravichandiran A.T., No.27/2, R.B.Residency,
Menambedu Main Road, Mannurpet, Chennai,
Tamil Nadu - 600058.

..Petitioner(s)

Vs

Deputy Commercial Tax Officer
Officer of the Deputy Commercial Tax Officer,
Ambattur Industrial Estate Assessment Circle,
Integrated commercial taxes and registration
building, 3rd Floor, room no.324, block no.19,
nandanam, chennai - 600035.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorarfied Mandamus, calling for the records connected to the Impugned Order passed by the Respondent in FORM GST DRC-07 bearing Reference No. ZD331225120954L, dated 08th December 2025 for the tax period April 2021- March 2022 and quash the same as being arbitrary and passed in blatant violation of the principles of natural justice, consequently remand the matter back to the Respondent for fresh adjudication after providing a physical personal hearing.

For Petitioner(s): Mr.Mohammed Faizal A

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

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ORDER

An order dated 08.12.2025 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. 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.

02-07-2026
(1/2)

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

To

Deputy Commercial Tax Officer
Officer of the Deputy Commercial Tax Officer,
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SENTHILKUMAR RAMAMOORTHY, J.

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