



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 22456 of 2026
and W.M.P.Nos.24376 & 24379 of 2026**

Tvl.N Tamildhasan
Represented by its Proprietor
Namadev Tamildhasan,
No. 128/57, Vellala Teynampet,
Chennai-600 086.

..Petitioner(s)

Vs

Deputy State Tax-Officer -I
Mylapore Assessment Circle,
No.571, Integrated Commercial Taxes and
Registration Department (South Tower),
Nandanam, Chennai-035.

..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 GSTIN
No 33AAEPT3134A1ZA/2021-22 on the files of the Respondent and quashing
the impugned order dated 02-12-2025 with the reference no.
ZD331225029383O for the FY 2021-22 passed by the Respondent as arbitrary.

For Petitioner(s):

Mr.Kabil Dev S

For Respondent(s):

Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)



ORDER

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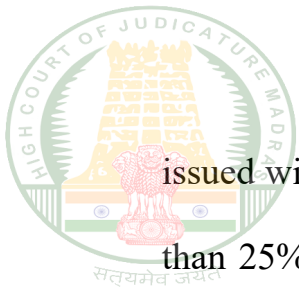
An order dated 02.12.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. 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. Learned counsel for the petitioner submits that about 80% of the tax demanded under the impugned order was recovered. This aspect is required to be verified and confirmed. An endorsement to that effect has been made on the bundle.

5. Subject to verifying and confirming that more than 25% of the disputed tax demand under the impugned order was recovered earlier, 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 verifying and confirming that more than 25% of the disputed tax demand was recovered. Subject to fulfilment of the above condition, the bank attachment shall stand raised.

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.

23-06-2026

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

Deputy State Tax-Officer -I
Mylapore Assessment Circle,
No.571, Integrated Commercial Taxes and
Registration Department (South Tower),
Nandanam, Chennai-035.



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SENTHILKUMAR RAMAMOORTHY, J.

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