



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 23219 of 2026
and W.M.P.Nos.25178 & 25182 of 2026**

Samuel Jeyapaul
Proprietor J.R.
Furnitures Vessels,
No.21, NA, Sannathi Street,
Chennai 600 019

..Petitioner(s)

Vs

Assistant Commissioner ST
Thiruvottiyur Assessment Circle,
Room No 215, 2nd Floor, Integrated
Commercial taxes Building,
No 32 Elephant Gate Bridge, Road,
Chennai 600 003

..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 relating
to the Reference No. ZD331225055611R dated 04/12/2025 with the
proceedings attached thereto bearing GSTIN 33AAKPJ0378C1Z2/2021-22
dated 04/12/2025, passed by the Respondent, quash the same.

For Petitioner(s):

Mr.TR Ramesh

For Respondent(s):

Ms.G.Dhana Madhri,
Government Counsel (Tax)



ORDER

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An order dated 04.12.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Ms.G.Dhana Madhri, 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.



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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.

30-06-2026

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

To

Assistant Commissioner ST
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WP No. 23219 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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