IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 22666 of 2026
and W.M.P.Nos.24582 & 24584 of 2026

M/s Aruna Agencies
Represented by its proprietor subrmani Ganesan
GSTIn 33BEJPG0233B1ZC
Having office at No.49,
1st Cross Street, Sivanthi Avenue,
Nerkundram,Chennai, Tamil Nadu 107

..Petitioner(s)

Vs

1. The Assistant Commissioner (ST),
   Koyambedu Assessment Circle,
   No 4/109, Bangalaore Highway Road,
   Varadharajapuram, nazarethpet,
   Chennai 600 123

2. The Appellate Deputy Commissioner (ST),
   GST Appeal, Greams Road,
   Chennai 600 006

..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 impugned order passed by the 1st Respondent in Reference No. ZD3308241372688 dated 16.08.2024 and quash the same and consequently remand the matter back to the 1st Respondent for fresh adjudication after affording sufficient opportunity of personal hearing and opportunity to submit objections, reconciliation statements and supporting documents.

For Petitioner(s): Mr.Kumar S

For Respondent(s): Ms.Amirta Poonkodi Dinakaran, Government Counsel (Tax)

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ORDER

An order dated 16.08.2024 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 respondents.

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 counsel for the petitioner submits that more than 50% of the disputed tax demand was recovered earlier. This aspect has to be verified and confirmed.

5. Subject to verifying and confirming that not less than 50% of the disputed tax demand was recovered, 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 not less than 50% 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.

24-06-2026

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

To

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SENTHILKUMAR RAMAMOORTHY, J.

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