IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 22808 of 2026
and W.M.P.Nos.24736 & 24737 of 2026

T Raj Mohan
S/o.Tamilselvan,
Proprietor of M/s.Tamilselvan Milk Agency,
No.22, Jayam Nagar, Shanmugapuram,
Surapet, Chennai-600 099

..Petitioner(s)

Vs

The Deputy Commercial Tax Officer
office of the Deputy Commercial Tax,
Kelambakkam Assessment Circle,
1st Floor, State Commercial taxes Office,
Greenways Road, RA Puram,
Chennai-600 028

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, call for the records of the Impugned Order Reference No.ZD331225414275Q dated 27.12.2025 passed by the Respondent and quash the same and consequentially direct the Respondent to provide the Petitioner with an opportunity of fresh hearing.

For Petitioner(s): Mr.S.Sathish Kumar

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

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ORDER

The petitioner assails order dated 27.12.2025 on the grounds of breach of principles of natural justice, including initiation of proceedings about four years after the petitioner's GST registration was cancelled.

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. Learned counsel for the petitioner submits that there was no reason to access the portal about four years after the cancellation of the GST registration. He adds that the petitioner is ready and willing to remit 10% of the disputed tax demand as a condition for remand. An endorsement to that effect has been made on the bundle.

5. The record shows that the GST registration of the petitioner was cancelled on 15.11.2021 and the show cause notice was issued on 30.09.2025. In these circumstances, it is not reasonable to expect the petitioner to access the common portal after four years. Therefore, subject to remittance of 10% 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 10% of the disputed tax demand.

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.

25-06-2026

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

To

The Deputy Commercial Tax Officer
office of the Deputy Commercial Tax,
Kelambakkam Assessment Circle,
1st Floor, State Commercial taxes Office,
Greenways Road, RA Puram, Chennai-600 028

SENTHILKUMAR RAMAMOORTHY, J.

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