IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP Nos. 22968 & 22974 of 2026
and WMP.Nos.24884, 24885, 24890 & 24891 of 2026

In both the WPs.
RMR Agencies,
Represented by its Partner,
Mrs.Dheepikka Gokulakrishnan
No. 22/7, GRN Apartments,
Nathamuni Street, T. Nagar,
Chennai 600017.

..Petitioner

Vs

The Deputy State Tax Officer - II/
The Assistant Commissioner (ST),
Nandanam Assessment Circle,
No.46, III Floor, Greenways Road,
Chennai-600 028.

..Respondent

Prayer in W.P.No.22968 of 2026: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records relating to the impugned proceedings of the Respondent in GSTIN-33AATFR7008Q1ZG / 2018-19,culminating in the Assessment Order dated 20.03.2024, passed under Section 73 of the CGST/TNGST Act, 2017, bearing Reference No.ZD330324129314T, along with the consequential Form GST DRC-07 dated 20.03.2024 and quash all the impugned proceedings as passed contrary to the provisions of the CGST/TNGST Act, 2017 and against the principles of natural justice.

Prayer in W.P.No.22974 of 2026: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records relating to the impugned proceedings of the Respondent in GSTIN-33AATFR7008Q1ZG / 2019-20,culminating in the Assessment Order dated 27.08.2024, passed under Section 73 of the CGST/TNGST Act, 2017, bearing Reference No.ZD3308242316875, along with the consequential Form GST DRC-07 dated 27.08.2024 and quash all the impugned proceedings as passed contrary to the provisions of the CGST/TNGST Act, 2017 and against the principles of natural justice.

In both the WPs.

For Petitioner:	Mr. P. Rajkumar
For Respondent:	Ms. Amirta Poonkodi Dinakaran Government Counsel (Tax)

COMMON ORDER

Assessment orders dated 20.03.2024 & 27.08.2024, respectively are assailed in these two writ petitions on the ground of alleged breach of principles of natural justice.

2. Ms. Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

3. The period of limitation for filing appeals has expired. On instructions, learned counsel for the petitioner agrees to pay 50% of the disputed tax demand

in respect of each assessment order. An endorsement to that effect is made on the bundle.

4. Subject to the condition that the petitioner remits 50% of the disputed tax demand in respect of each assessment order, as agreed to, within thirty days from the date of receipt of a copy of this order, the impugned assessment orders are set aside and the matter is remanded for re-consideration. After providing a reasonable opportunity to the petitioner, fresh assessment orders shall be issued within three months from the date of remittance of 50% of the disputed tax demand.

5. The writ petitions are disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

25-06-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

The Deputy State Tax Officer - II/
The Assistant Commissioner (ST),
Nandanam Assessment Circle,
No.46, III Floor, Greenways Road,
Chennai-600 028.

SENTHILKUMAR RAMAMOORTHY, J.

KJ

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