



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. 22987 of 2026
and W.M.P.Nos.24901 & 24904 of 2026**

Legacy Petrochemical Private Limited
Represented by its Director Maria Suresh
Kumar.R,123/124, 7th Floor, Isapahani Center,
Nungambakkam High Road, Chennai, Tamil Nadu
600034

..Petitioner(s)

Vs

The Assistant Commissioner (ST) (FAC)
Egmore Assessment Circle,
No. 88 Mayor Ramanathan Salai,
Taluk office Building II Floor,
Chetpet, Chennai 31

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorarified Mandamus, calling for the
records in GSTIN No 33AADCL1002F1ZD on the files of the Respondent,
quash the impugned order dated 18-12-2025 with the reference no.
ZD331225298667X for the FY 2021-22, and direct the Respondent to pass
orders afresh after giving an opportunity of hearing to the Petitioner.

For Petitioner(s):

Mr.M.Shivakanth



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For Respondent(s):

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

ORDER

An order dated 18.12.2025 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.

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
(2/2)

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

The Assistant Commissioner (ST) (FAC)
Egmore Assessment Circle,
No. 88 Mayor Ramanathan Salai,
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SENTHILKUMAR RAMAMOORTHY, J.

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(2/2)**