IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 22938 of 2026
and WMP.Nos. 24846 & 24847 of 2026

Hexagen Shipping Services
Rep by its partner, Devadoss,
New No.89, Old No.45,
Marine Tower, 4th Floor,
Thambu Chetty Street,
Chennai 600 001.

..Petitioner

Vs

State Tax officer
Harbour Assessment Circle
Room No.327, 3rd floor,
Integrated commercial Taxes office complex,
Elephant Gate Bridge Road,
Vepery, Chennai-600 003.

..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus calling for the records of the Respondent herein in impugned order in Form DRC-07 having reference No.ZD3312253888632 dated 26.12.2025 for the financial year 2021-22 passed under Section 73 of the Tamilnadu Goods and Service Tax Act, 2017 read with Central Goods and Service Tax Act, 2017 hereinafter referred to as GST Act, 2017 and quash the same as arbitrary, unjust and illegal and violative of Principles of Natural Justice and consequently direct the respondent to consider the matter afresh on merits after providing an opportunity of personal hearing.

For Petitioner: Mr. Parthiban V

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

ORDER

An order dated 26.12.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.

2. Mr. R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

3. The period of limitation for filing an appeal has expired. On instructions, learned counsel for the petitioner agrees to pay 25% of the disputed tax demand as a condition for remand. An endorsement to that effect is made on the bundle.

4. Subject to the condition that the petitioner remits 25% 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 25% of the disputed tax demand.

5. The writ petition is 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

State Tax officer
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SENTHILKUMAR RAMAMOORTHY, J.

KJ

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