



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 22952 of 2026
and WMP.Nos.24864 & 24865 of 2026**

Trinity Industrial Equipments
Rep by its proprietor-Joseph George Thundathil,
1, First Street,
Venkateswara Nagar, Perungudi,
Chennai – 600096.

..Petitioner

Vs

Assistant Commissioner(ST)
Sholinganallur assessment circle
The Integrated building for commercial Taxes and
Registration Department (South Tower)
Nandanam, Chennai-600 035.

..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records in GSTIN No 33ADRPJ8186G1Z3/2021-22 on the files of the Respondent and quashing the impugned order dated 01-12-2025 with the reference no. ZD3312250106122 for the FY 2021-22 passed by the Respondent as arbitrary.

For Petitioner:

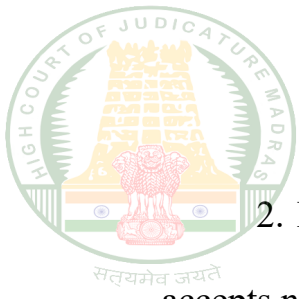
Mr. Kabil Dev S

For Respondent:

Ms. Amirta Poonkodi Dinakaran
Government Counsel (Tax)

ORDER

An order dated 01.12.2025 is assailed in this writ petition 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 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.

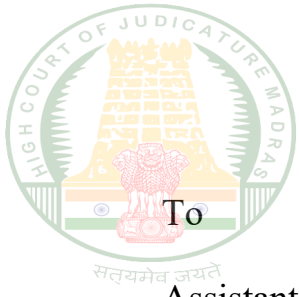
5. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

25-06-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ



To

Assistant Commissioner(ST)
Sholinganallur assessment circle
The Integrated building for commercial Taxes and Registration Department
(South Tower)
Nandanam, Chennai-600 035.



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SENTHILKUMAR RAMAMOORTHY, J.

KJ

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