IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 23045 of 2026
and WMP.No.24968 of 2026

Malar Stores
Represented by its Proprietor Charles Dasan
1-108 Pillaiyar Koil Street
Iyyappanthangal Chennai
Tamil nadu 600056.

..Petitioner

Vs

1. The Deputy State Tax Officer II (FAC)/
   Deputy Commercial Tax Officer,
   Poonamallee Assessment circle,
   4/ 109 Third floor, Bangalore,
   Chennai Highway,
   Varadarajapuram, Nazarathpet,
   Chennai 123.

2. The Deputy Commissioner (CT)
   1st Floor, Commercial Tax Building
   Collectorate Campus, Kancheepuram 631501.

..Respondents

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 connection with the impugned orders, namely the order passed by the 1st Respondent under Section 73 of the Tamil Nadu Goods and Services Tax Act, 2017 / Central Goods and Services Tax Act, 2017, including the Summary of the Order in Form GST DRC-07 bearing Reference No. ZD331225200973O along with it annexure both dated 13.12.2025, pertaining to GSTIN 33AWGPC6446E1ZV/2021-22 for the Financial Year 2021-22, and the order of rejection of appeal passed by the 2nd Respondent in Form GST APL-02 bearing Reference No. ZD330526289846R dated 29.05.2026, and to quash the same.

For Petitioner: Mr. Abdul Wajith E

For Respondents: Ms. Amirta Poonkodi Dinakaran
Government Counsel (Tax)

ORDER

An order dated 13.12.2025 and an appellate order dated 29.05.2026 are 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 respondents.

3. Learned counsel for the petitioner submits that the appeal filed by the petitioner was rejected on the ground of delay. He further submits that 10% of the tax demand was paid by way of pre-deposit at the time of filing the appeal. Subject to giving credit thereto, he submits that an additional 15% of the tax demand will be remitted by the petitioner as a condition for remand. An endorsement to that effect is made on the bundle.

4. Subject to the condition that the petitioner remits an additional 15% of the disputed tax demand under the impugned order, as agreed to, within thirty

days from the date of receipt of a copy of this order, the order in original is set aside. Consequently, the matter is remanded for re-consideration to the 1st respondent. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within three months from the date of remittance of 15% of the disputed tax demand.

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

25-06-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

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Chennai 123.

2.The Deputy Commissioner (CT)
1st Floor, Commercial Tax Building Collectorate
Campus, Kancheepuram 631501.

SENTHILKUMAR RAMAMOORTHY, J.

KJ

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