WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-10-2026

CORAM

THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 43665 of 2026
and W.M.P.No.49049 of 2026

CNR: {HCMA012377692026}

Arvind Ramanan
S/o.Ramanan Pichumani Iyer,
Plot No. 16, Door No. 10, Chittibabu Nagar,
Main Road, Pallikaranai, Chennai-600100.

..Petitioner(s)

Vs

Deputy Commercial Tax Officer
Officer of the Deputy Commercial Tax Officer,
Nanganallur Assessment Circle,
No.571,Integrated Commercial Taxes and
Registration Department,
(South Tower), 2nd Floor, Room No.224,
Nandanam, Chennai-600 035.

..Respondent(s)

Prayer: This writ petition is filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus calling for the records connected to the Impugned Order passed by the Respondent in FORM GST DRC-07 bearing Reference No. ZD3312252868073, dated 18th December 2025 for the tax period April 2021- March 2022 and quash the same as being arbitrary and passed in blatant violation of the principles of natural justice, consequently remand the matter back to the Respondent for fresh adjudication after providing a physical personal hearing.

https://www.mhc.tn.gov.in/judis

WEB COPY

For Petitioner(s): Mr.Mohammd Faizal.A

For Respondent(s): Mr.B.Sivaraman,
Government Advocate (T)

ORDER

The present Writ Petition has been filed challenging the assessment order dated 18.12.2025 passed by the respondent.

2. The learned counsel for the petitioner submits that although the petitioner filed a detailed reply to the show cause notice, the same was not properly considered by the respondent, following which, the impugned order was passed on 18.12.2025, However, he submits that the petitioner is willing to pay 25% of the disputed tax and also made an endorsement to that effect in the case bundle. Hence, he requests this Court to grant an opportunity to the petitioner to present their case before the respondent by setting aside the impugned order.

3. In response, the learned Government Advocate (Taxes) appearing for the respondent submits that the impugned order was passed only after duly considering the reply filed by the petitioner.

https://www.mhc.tn.gov.in/judis

WEB COPY

4. Considering the facts and circumstances of the case and the submissions made on either side, this Court is of the view that the impugned assessment order was passed only after considering the reply filed by the petitioner. However, taking note of the fact that the petitioner is willing to pay 25% of the disputed tax, this Court is inclined to set aside the impugned order dated 18.12.2025 passed by the respondent. Accordingly, this Court passes the following order:-

> (i) The impugned order dated 18.12.2025 is set aside and the matter is remanded to the respondent for fresh consideration on condition that the petitioner shall pay 25% of disputed tax amount to the respondent within a period of four weeks from the date of receipt of a copy of this order. The setting aside of the impugned order will take effect from the date of payment of the said amount.
>
> (ii) The petitioner shall file their reply/objection along with the required documents, if any, within a period of three weeks from the date of payment of amount as stated above.
>
> (iii) On filing of such reply/objection by the petitioner, the respondent shall consider the same and issue a 14 days clear notice, by fixing the date of personal hearing, to the petitioner and thereafter, pass appropriate orders on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible.

https://www.mhc.tn.gov.in/judis

WEB COPY

5. With the aforesaid observation and direction, this writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

29-10-2026

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

VM

To:

Deputy Commercial Tax Officer
Officer of the Deputy Commercial Tax Officer,
Nanganallur Assessment Circle,
No.571,Integrated Commercial Taxes and
Registration Department,
(South Tower), 2nd Floor, Room No.224,
Nandanam, Chennai-600 035.

https://www.mhc.tn.gov.in/judis

WEB COPY

KRISHNAN RAMASAMY, J.

VM

WP No. 43665 of 2026

29-10-2026

https://www.mhc.tn.gov.in/judis