

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02-06-2026

CORAM

WEB COPY

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 17974 of 2026

M/s.Sree Annamalaiar Dhall and Mill
Represented by its Authorized Signatory,
Annamalai Arunkumar,
Old.No.14,New.No.65/2,
Ellaya Mudali Street, Tondiarpet,
Chennai-600081.

..Petitioner(s)

Vs

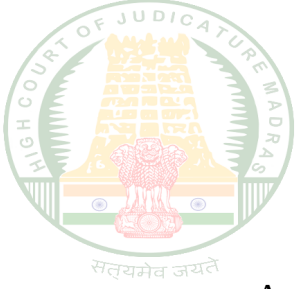
The Assistant Commissioner
Chennai Zone II,
Integrated Commercial Tax Office Complex,
Wall Tax Road, Chennai-600 003.

..Respondent(s)

Writ Petition has been filed under Article 226 of The Constitution of India praying for the issuance of a writ of Certiorari, calling upon the impugned order having reference No. ZD331225440753K in GSTIN. 33AABPA8283A1ZC 2021-2022 date 30.12.2025 passed by the respondent and quash the same.

For Petitioner(s): Mr.P.Jesus Moris Ravi

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



WEB COPY

ORDER

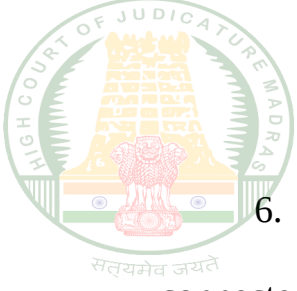
An order dated 30.12.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Ms.Amirta Poonkodi Dinakaran, learned Government Counsel (Tax) accepts notice on behalf of the respondents.

3. On perusal of the impugned order, it is evident that such order was issued without hearing the petitioner.

4. On instructions, learned counsel for the petitioner agrees to remit 10% 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 10% 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 10% of the disputed tax demand.



6. The Writ Petition is disposed of on the above terms. Consequently, connected Miscellaneous Petition is closed. There shall be no order as to costs.

WEB COPY

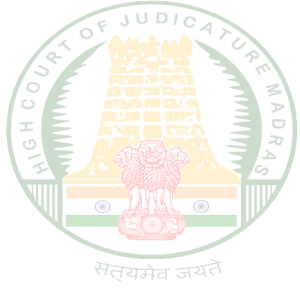
02-06-2026

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

Jeni

To

The Assistant Commissioner
Chennai Zone II,
Integrated Commercial Tax Office Complex,
Wall Tax Road, Chennai-600 003.



WEB COPY



SENTHILKUMAR RAMAMOORTHY, J.

Jeni

WP No. 17974 of 2026

02-06-2026