IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 19790 of 2026
and W.M.P.Nos.21104 & 21106 of 2026

M S Blue Stones
1st Floor, Flat No. F-1, Ambattur Flats, 1,2,
Redhills Road, Ambattur, Chennai,
Tiruvallur,Tamil Nadu - 600 053.

..Petitioner(s)

Vs

Assistant Commissioner
Commercial Taxes Department, Ambattur
Assessment Circle, 3rd floor, Room No.323,
Integrated building for commercial taxes and
registration department, Nandanam,
Chennai - 600035.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, calling upon the records of the impugned order issued by the Respondent in GSTN 33ABHFM8988P1Z6/2019-20 dated 29.08.2024 along with Order and Summary of Order in FORM GST DRC 07 bearing reference no. ZD3308242826147 dated 29.08.2024, quash the same and consequently remand the matter to the Respondent directing them to entertain the records, documents and reply from the petitioner then pass order after affording a personal hearing to the Petitioner.

For Petitioner(s): Mr.V.Prasanth

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

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ORDER

An order dated 29.08.2024 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

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

3. On perusal of the impugned order, it is evident that such order was issued without hearing the petitioner. The writ petition has been filed after the period of limitation expired.

4. On instructions, learned counsel for the petitioner agrees to remit 50% 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 50% 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 50% of the disputed tax demand.

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

10-06-2026

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

To

Assistant Commissioner
Commercial Taxes Department, Ambattur
Assessment Circle, 3rd floor, Room No.323,
Integrated building for commercial taxes and
registration department, nandanam, chennai - 600035.

SENTHILKUMAR RAMAMOORTHY, J.

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