IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 19042 of 2026
and W.M.P.Nos.20285 & 20286 of 2026

Tvl Prisha Metals & Alloys
Represented by its proprietor
Rinkle Champalal Jain
30, Old No. 58, 1st Floor, Nilofer Complex,
Mannady Street, Mannady,
Chennai 600001

..Petitioner(s)

Vs

The Commercial Tax Officer
Muthialpet Assessment Circle,
integrated Commercial Taxes Building,
Room No 307, 3rd Floor,
elephant Gate Bridge Road,
Chennai 600 003

..Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorarified Mandamus, calling for the records of the Impugned Order of the Respondent in GSTIN33AONPJ1396PIZB /2018-19 along with Order Under Section 74 and Summary of the Order in the Reference No ZD3304240786747 all dated 10.04.2024 and quash the same and consequently direct the Respondent to entertain the records, documents and reply from the Petitioner.

For Petitioner(s): Mr.M.Hariharan

For Respondent(s): Mr.L.Gokulraj,
Government Counsel (Tax)

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ORDER

An order dated 10.04.2024 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Mr.L.Gokulraj, 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 long 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 miscellaneous petitions are closed. There shall be no order as to costs.

08-06-2026

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

To

The Commercial Tax Officer
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SENTHILKUMAR RAMAMOORTHY, J.

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