



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 10-06-2026**

WEB COPY

CORAM

**THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY**

**WP No. 19826 of 2026  
and W.M.P.Nos.21148 & 21149 of 2026**

Sakthi Wedding Cards  
Represented by its Proprietor Vadivelu  
Pugazhendhi, No. 21, Gandhi Road,  
Kancheepuram 631501

..Petitioner(s)

Vs

1. The Deputy State Tax Officer II,  
Kancheepuram Assessment Circle,  
Commercial Tax Building, 1st Floor,  
Collectorate Campus,  
Kancheepuram-631 501
2. The Assistant Commissioner (ST)  
The Deputy State Tax Officer II, Kanchipuram  
Assessment Circle, 1st floor, Commercial Taxes  
Building, Collectorate Campus,  
Kanchipuram -631501

..Respondent(s)

**PRAYER:** Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari, calling for the records relating to the impugned proceedings of the 1st Respondent in GSTIN 33AQVPP7949N3ZK /2021-22, culminating in the Assessment Order dated 11.12.2025, passed under Section 73 of the CGST/TNGST Act, 2017, bearing Reference No. ZD331225165353M, along with the consequential Form GST



DRC-07 dated 11.12.2025 and to quash all the impugned proceedings as passed contrary to the provisions of the CGST/TNGST Act, 2017, and against the principles of natural justice.

For Petitioner(s): M/S.Samuel Rupesh Rajkumar

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

\*\*\*\*\*

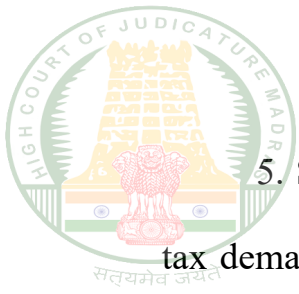
### **ORDER**

An order dated 11.12.2025 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. The writ petition has been filed shortly after the period of limitation expired.

4. On instructions, learned counsel for the petitioner agrees to remit 25% 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 25% 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 25% 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**

1. The Deputy State Tax Officer II,  
Kancheepuram Assessment Circle,  
Commercial Tax Building, 1st Floor,  
Collectorate Campus, Kancheepuram-631 501
2. The Assistant Commissioner (ST)  
The Deputy State Tax Officer II, Kanchipuram  
Assessment Circle, 1st floor, Commercial Taxes  
Building, Collectorate Campus,  
Kanchipuram -631501



WEB COPY

WP No. 19826 of 2



**SENTHILKUMAR RAMAMOORTHY, J.**

**RNA**

**WP No. 19826 of 2026  
and W.M.P.Nos.21148 & 21149 of 2026**

**10-06-2026**