

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 17967 of 2026

and

WMP No. 19311 of 2026

M/s.Sunrise Interior.,
Represented by its Proprietor,
Mr. Dileep Kumar Yadev,
Having Office at 1st Floor, Plot No.B,
South Reddy Street,
Athipet, Chennai-600 058.

..Petitioner(s)

Vs

The Assistant Commissioner (ST)
Ambattur Assessment Circle,
No.322 and 325, 3rd Floor,
Integrated Commercial Taxes Building
Nandanam, Chennai-600 035.

..Respondent(s)

Writ Petition has been filed under Article 226 of The Constitution of India praying for the issuance of a writ of Certiorarified Mandamus, to call for the records, relating to the impugned order dated 22.12.2025 bearing Reference Number: GSTIN: 33AIQPD7359H1Z0/ 2021-2022 of the Respondent and quash the same as being contrary to law and defective and direct the Respondent to conduct a fresh proceeding according to the law.

For Petitioner(s):

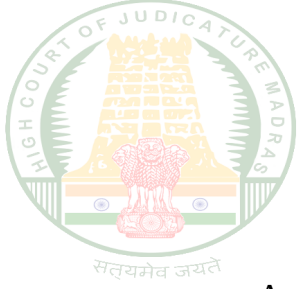
Mr.Vijay V

For M/s.Gautham Ram Vittal Govinda Rajan

For Respondent(s):

Ms.Amirta Poonkodi Dinakaran

Government Counsel (Tax)



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ORDER

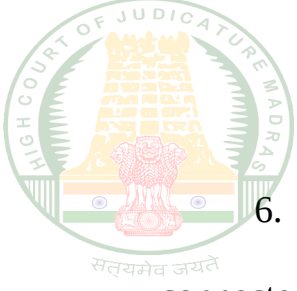
An order dated 22.12.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

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.

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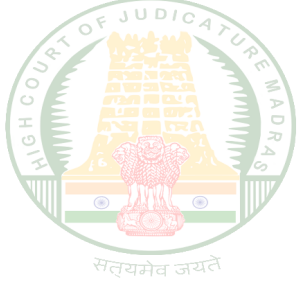
02-06-2026

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

Jeni

To

The Assistant Commissioner (ST)
Ambattur Assessment Circle,
No.322 and 325, 3rd Floor,
Integrated Commercial Taxes Building
Nandanam, Chennai-600 035.



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SENTHILKUMAR RAMAMOORTHY, J.

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