



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-06-2026

CORAM

WEB COPY

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 19131 of 2026
and WMP.Nos.20400 & 20403 of 2026**

M/s. M K B VARTHAGAM
Represented by its Proprietrix,
BAGAVATHIRAJ GOMATHISANKARI
No.1/E, Jandrovar Street,
Kaladipet, Chennai – 600019.

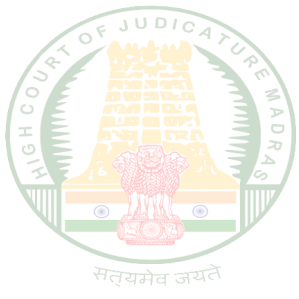
..Petitioner

Vs

The Assistant Commissioner (ST)
Thiruvottiyur Assessment Circle,
Room No.215, 2nd Floor,
Integrated Commercial Taxes Building,
No.32, Elephant Gate Bridge Road,
Chennai-600 003.

..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records pertaining to the Impugned order passed by the Respondent against petitioner's firm vide GSTIN 33AIZPG6059LIZK in Order Reference No. ZD331225322453T dated 20.12.2025 for the Assessment Year 2021-2022 and Quash the same as illegal, arbitrary and against the principles of natural justice.



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For Petitioner:

Mr. K M Malarmannan

For Respondent:

Mr. L. Gokulraj, Government Counsel (Tax)

ORDER

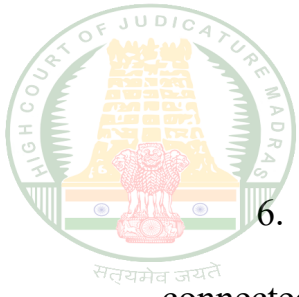
An order dated 20.12.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

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.

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, as agreed to, 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 Petitions are closed. There shall be no order as to costs.

08-06-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

The Assistant Commissioner (ST)
Thiruvottiyur Assessment Circle,
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SENTHILKUMAR RAMAMOORTHY, J.

KJ

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