IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 19697 of 2026
and W.M.P.Nos.20997 & 20998 of 2026

M/s. RAMIAKSHMI PARADISE
Represented by its Partner P Vinoth
No.174, Ponniamman Medu,
G.N.T. Road, Madhavaram,
Chennai - 600110.

..Petitioner(s)

Vs

The Assessment Commissioner (ST)
Madhavaram Assessment Circle,
Room No.104, 1st Floor,
Integrated commercial Taxes Building
No.32, Elephant Gate Bridge Road,
Chennai-600 003

..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 pertaining to the Impugned order passed by the petitioners firm vide Respondent against GSTIN 33AAHFR8631BIZG in Order Reference No. ZD3306250371910 dated 04.06.2025 for the Assessment Year 2021-2022 and Quash the same as illegal, arbitrary and against the principles of natural justice.

For Petitioner(s): Mr.K M Malarmannan

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

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ORDER

An order dated 04.06.2025 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. The writ petition has been filed 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

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

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