IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 21606 of 2026
and W.M.P.Nos.23395 & 23398 of 2026

M/S.Kolkata Safety Products
Represented by its Proprietor Mr. Thakur Mukesh Kumar, No.116-69, Seven Wells Street, Seven Wells, George Town, Chennai, Tamilnadu - 600001.

..Petitioner(s)

Vs

1. The Deputy State Tax Officer
   Survey No.1275/3,
   Integrated commercial taxes building (north division), 3rd floor, Room no.304, Elephant gate bridge road, Vepery, Chennai – 600003.

2. The Deputy Commissioner (CT)
   GST Appeal, Chennai South, Greams Road, Main Building, Second Floor, Chennai -06.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari, To call for the records the impugned Order Reference No.ZD331225114644Q dated 08.12.2025 by the 1st Respondent for the period April, 2021 to March, 2022 and quash the same as it is passed in contravention of principles of natural justice.

For Petitioner(s): Ms.Sharanya Vijay.K
for MR.K.Vaitheeswaran

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

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ORDER

An order dated 08.12.2025 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.

16-06-2026

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

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SENTHILKUMAR RAMAMOORTHY, J.

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