



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 22184 of 2026

and

W.M.P. Nos.24083, 24090 and 24093 of 2026

Aries Process controls private limited
Represented by its Director
Mr.Kuppusamy Selvaraj,
175 ,4th Main Road, Balamurugan Gardens,
Rajiv Gandhi Road, OMR Thuraipakkam,
Chennai – 600 097.

..Petitioner

Vs

1. State Tax Officer
Sholinganallur Assessment Circle
Room No. 240, Second Floor
Integrated Building for Commercial Taxes
and Registration Department, Fanepet,
Nandanam, Chennai – 600 035.
2. Assistant Commissioner (ST)
Sholinganallur Assessment Circle
Room No.241, Second Floor,
Integrated Building for Commercial Taxes
and Registration Department, Fanepet,
Nandanam, Chennai – 600 035.
3. The Zonal Manager,
Bank of India,
Chennai Zonal Office,
General Operation Department,
No.9, Errabalu Street, Chennai – 600 001.
4. Deputy Commissioner (ST)(GST)(Appeals),
Chennai South, 3rd Floor, PAPJM Building
Greams Road, Chennai - 600006.

..Respondents



Petition filed under Article 226 of the Constitution of India, praying for issuance of writ of certiorari calling for the records relating to the impugned order no. ZD331125471902I dated 27.11.2025 passed by the 1st Respondent under Section 73 of the Central Goods and Services Tax Act, 2017 read with the corresponding provision under the Tamil Nadu Goods and Services Tax Act, 2017 for the year 2021-22, and quash the same.

For Petitioner: Mr.Srinivasan V

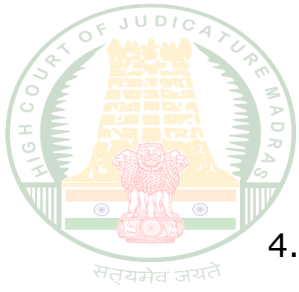
For Respondents: Ms.G.Dhana Madhri,
Government Counsel (Tax)
for R1, R2 and R4

ORDER

An order dated 27.11.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.

2. Ms.G.Dhana Madhri, learned Government Counsel (Tax), accepts notice for respondents 1, 2 and 4.

3. Learned counsel for the petitioner submits that the impugned order was issued without providing a reasonable opportunity to the petitioner to contest the tax demand on merits. He also points out that the entire tax dues were recovered from the petitioner pursuant to the impugned order.



4. Subject to verifying and confirming that the entire tax dues were indeed recovered, the impugned order is set aside so as to provide an opportunity to the petitioner to contest the tax demand on merits. Consequently, 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 receipt of a copy of this order. In view of the impugned order being set aside, the attachment of the bank account of the petitioner shall stand raised.

5. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

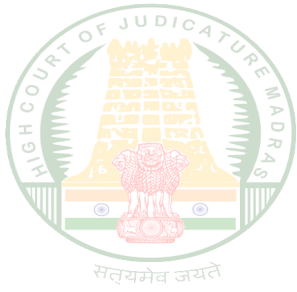
22.06.2026

Index: Yes/No
Neutral Citation: Yes/No
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To

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Department, Fanepet, Nandanam, Chennai – 600 035.

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3. The Zonal Manager,
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