IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 22382 of 2026
and W.M.P.No.24287 of 2026

ARVAUTO Ecom Private Limited
Represented by its Director Mr. Vignesh Mohan
Plot No 15, Chithamanur Industrial Area Part II,
Maraimalai Nagar, Chengalpattu-603 209
Tamil Nadu.

..Petitioner(s)

Vs

Assistant Commissioner / Assistant Commissioner
(ST),
Pondy Bazaar, Central III, Chennai Central
Pondy Bazaar Assessment Circle
No.46, Greenways Road,
Chennai- 028.

..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 in the file of the Respondent and quash the Impugned order under section 73 of the Tamil Nadu Goods and Service Tax Act, 2017/Central Goods and Service Tax Act, 2017 having GSTIN 33AASCA1282B1ZZ dated 27.12.2025 reference No ZD331225410712W along with Summary of the Order dated 27.12.2025 passed by the Respondent for the FY 2021-22.

For Petitioner(s): Mr.G.S.Krishna Sampath
for Mr.N.V. Balaji

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

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ORDER

An order dated 27.12.2025 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 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 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 petition is closed. There shall be no order as to costs.

22-06-2026

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

To

Assistant Commissioner / Assistant Commissioner
(ST),
Pondy Bazaar, Central III, Chennai Central
Pondy Bazaar Assessment Circle
No.46, Greenways Road,
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SENTHILKUMAR RAMAMOORTHY, J.

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