



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 25845 of 2026
and W.M.P.No.28234 of 2026**

GTK Tools and Services
Represented by its Partner S.Ganesh,
No.79, C1 Gyan Enclave,
Bajanai Kovil Street,
Padi, Chennai

..Petitioner(s)

Vs

The Assistant Commissioner ST
Padi Assessment circle,
Room No.209, 2nd Floor,
Integrated Commercial Taxes Building,
Nazarathpet, Poonamallee,
Chennai-600 123

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorarified Mandamus, calling for the
records of the Respondent in GSTIN 33AAGFG1067M1ZD/2021-22 dated
30/12/2025 and quash the same and consequently direct the respondent to give a
opportunity of personal hearing

For Petitioner(s):

Mr.P R Kumar

For Respondent(s):

Mr.R.Sethu Prabakaran,
Government Counsel (Tax)



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ORDER

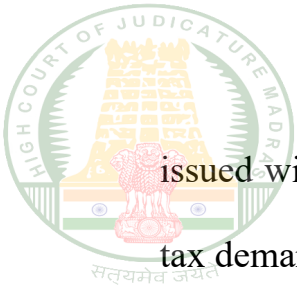
An order dated 30.12.2025 is assailed primarily on the ground that the petitioner did not have a reasonable opportunity to submit supporting documents.

2. Mr.R.Sethu Prabakaran, 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 50% 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 50% 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 50% of the disputed tax demand.

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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.

16-07-2026

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

To

The Assistant Commissioner ST
Padi Assessment circle,
Room No.209, 2nd Floor,
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Chennai-600 123



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SENTHILKUMAR RAMAMOORTHY, J.

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