



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 24212 of 2026
and W.M.P.Nos.26339, 26342 & 26345 of 2026**

Sri Selva Agencies
Represented by its proprietrix MRS.Selvi, 9/80,
VOC Street, Kumaran Nagar, Padi,
chennai - 600050.

..Petitioner(s)

Vs

1. The State Tax Officer Padi Assessment Circle
Integrated commercial taxes and registration
department building (south tower), 4th floor,
room no.426, T.S.No.2, government farm
village, nandanam, chennai – 600035.
2. The Deputy Commissioner (Appeals)(ST), GST
Appeals II, Greems Road, chennai - 600006.

..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 of order
u/s.73 dated 17/02/2025 having reference Number ZD330225151909A for the
tax period from April 2020 to March 2021 passed by the 1st respondent and
quash the same.



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For Petitioner(s):

Mr.Anandh S

For Respondent(s):

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

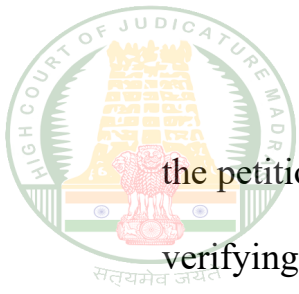
ORDER

An order dated 17.02.2025 is assailed only insofar as it pertains to the imposition of interest.

2. Learned counsel for the petitioner submits that the entire tax demand under order dated 17.02.2025 was discharged from the electronic liability register of the petitioner. As regards interest, he submits that the computation is incorrect in as much as credit was available in the Electronic Credit Ledger of the petitioner and that the same was not taken into account.

3. Mr.R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondents.

4. Subject to verifying and confirming that the tax demand under the order dated 17.02.2025 was discharged by the petitioner, the impugned order is set aside partly only insofar as interest is concerned and the matter is remanded for re-consideration on that aspect. After providing a reasonable opportunity to



the petitioner, a fresh order shall be issued within **three months** from the date of verifying and confirming the recovery of the entire tax demand.

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5. 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.

07-07-2026

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

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