



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 06-07-2026**

CORAM

**THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY**

**WP No. 23990 of 2026  
and WMP.Nos.26083 & 26084 of 2026**

Mrs.Pinky V Jain  
Proprietor of Tvl.GOLDMINE SYSTEMS,  
No.21, Parthasarathypuram extension,  
T.Nagar, Chennai, Tamilnadu - 600017.

..Petitioner

Vs

1. The Deputy State Tax Officer,  
Pondy bazaar assessment circle,  
Station no.46, II Floor, Mylapore taluk office  
building, Greenways road, Chennai – 600028.
2. The Deputy Commercial Tax Officer  
Pondy Bazaar, Central-III,  
Chennai Central, Tamil Nadu.

..Respondents

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records of the impugned order passed by the 1st Respondent bearing reference no GSTIN/33AKHPP6743N1ZM /2021-22 dated 01.12.2025 and summary order dated 01.12.2025 passed by the 2nd Respondent in Form DRC -07 bearing reference number ZD3312250170052 for the tax period April 2021 - March 2022, to quash the same.

For Petitioner:

Ms. Gayathri S

For Respondents:

Ms. Amirta Poonkodi Dinakaran  
Government Counsel (Tax)



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WP No. 23990 of 2



## **ORDER**

An order dated 01.12.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.

2. Ms. Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice on behalf of both the respondents.

3. On instructions, learned counsel for the petitioner agrees to pay 25% of the disputed tax demand as a condition for remand. An endorsement to that effect is made on the bundle.

4. Subject to the condition that the petitioner remits 25% of the disputed tax demand, as agreed to, 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.



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.

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**06-07-2026**

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

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WP No. 23990 of 2



**SENTHILKUMAR RAMAMOORTHY, J.**

KJ

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