



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 25342 of 2026

and WMP.Nos.27628, 27632 & 27633 of 2026

Yummy Foods
Represented by its Partner
S. Padmapriya, No 2,
Amman Nagar 2nd Street, Puzhuthivakkam,
Chennai, Tamil Nadu, 600091.

..Petitioner

Vs

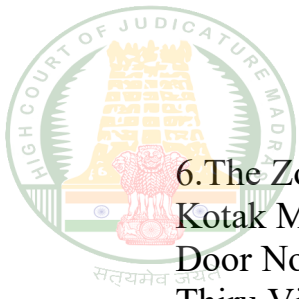
1.The Deputy State Tax Officer
Nanganallur Assessment circle,
No. 571 Integrated Commercial taxes and
Registration Department (South Tower) ,
Room No. 224, 2nd Floor,
Nandanam, Chennai 35.

2.Assistant Commissioner (ST)
Nanganallur Assessment Circle, 2nd Floor,
Integrated Building for Registration and
Commercial Taxes Departments, Nandanam,
Chennai-600035.

3.The Zonal Manager
Bank of India, Chennai Zonal Office,
General Operation Department,
No.9 Errabalu Street, Chennai - 600 001.

4.The Principal Officer
Karur Vysya Bank Ltd. No.20, Erode Road,
Vadivel Nagar, L.N.S. Karur-639002.

5.The Zonal Manager
ICICI Bank P.B.No. 1610, Dare House,
Annexe 44, Moore St, Parrys Corner,
George Town, Chennai, 600001.



6.The Zonal Manager
Kotak Mahindra Bank, Ground Floor, CAPITALE,
Door No. 554/555/1, A Wing, Anna Salai,
Thiru Vi Ka Kudiyiruppu, Teynampet,
Chennai 600018.

7.The Zonal Manager
Canara Bank, Circle Office Building, 8th Floor,
No.524, Anna Salai, Teynampet, Chennai-600018.

8.The Zonal Manager
Union Bank of India, 139, 3rd Floor,
Prakasam Road, Broadway, Chennai- 600001.

9.The Chief Manager
Karnataka Bank, Regional Office, No. 324,
Old No.171, First floor, Thambuchetty Street,
Chennai- 600001.

10.The Zonal Manager
HDFC Bank, No 759, ITC Centre, Anna Salai,
opposite TVS, Anna Salai, Chennai 600002.

11.The Zonal Manager
Central Bank of India, No.48/49, Montieth Road,
Egmore, Chennai- 600 008.

12.The Zonal Manager
Punjab National Bank, PNB Towers, No.46-49,
4th 5th Floor, RH Road, Royapettah,
Chennai- 600014.

13.The Zonal Manager
SBI, Rajaji Rd, Mannadi, Chennai Port Trust,
Chennai, Tamil Nadu 600001.

14.The Zonal Manager
Indian Bank, Zonal Office Chennai South,
55 Ethiraj Salai, Egmore, Chennai- 600008.

15.The Zonal Manager
Indian Overseas Bank, Chennai South Zone office,
763 Anna Salal, Chennai- 600002.



16.The Zonal Manager
Axis Bank South Zonal Office (SZO), 82,
Aalim Centre, Dr. Radhakrishnan Salai,
Mylapore, Chennai 600 004.

17.The Zonal Manager
The City Union Bank,
South Chennai Zonal Office, 1st Avenue,
Anna Nagar East, Chennai- 600102.

18.The Zonal Manager
Baroda Pride, New No. 41, 3rd Floor,
Luz Church Road, Mylapore, Chennai,
Tamil Nadu 600004.

..Respondents

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records on the files of the 1st Respondent herein in FORM GST DRC-07 with Reference No ZD331225181879Y along with detailed order in GSTIN 33AABFY7956N1ZG /2021-22 both dated 12.12.2025, for the Tax Period APR 2021 - MAR 2022 and quash the same.

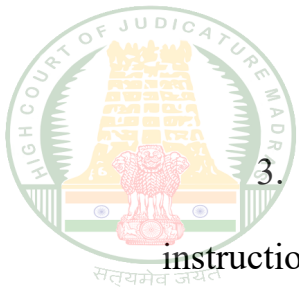
For Petitioner: Mr. B.Syed Abdul Wakeel

For R1 & R2: Ms. Amirta Poonkodi Dinakaran
Government Counsel (Tax)

ORDER

An order dated 12.12.2025 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 respondents 1 & 2.



3. The period of limitation for filing an appeal has expired. 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. Subject to fulfilment of the above condition, the attachment, if any, of the bank accounts of the petitioner in relation to the impugned order shall stand raised.

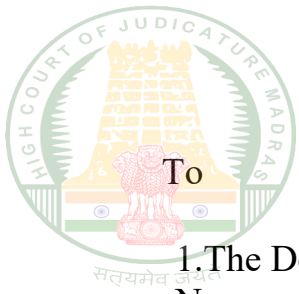
5. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

14-07-2026

Index : Yes/No

Neutral Citation : Yes/No

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To

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SENTHILKUMAR RAMAMOORTHY, J.

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