



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16-07-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 25655 of 2026
and WMP.Nos.28017 & 28020 of 2026**

M/s. Korada Padma
Rep. by its proprietor K.Padma,
GSTIN 33AGKPP2547H2ZA,
No. 56/75, Anbu Nilayam, Apparel Garden,
Second Street, Kilpauk, Chennai 600 010.

..Petitioner

Vs

Deputy State Tax Officer
Kilpauk Assessment circle,
No.1 PAPJM Annexure Building,
3rd Floor, Greaves Road, Chennai 06.

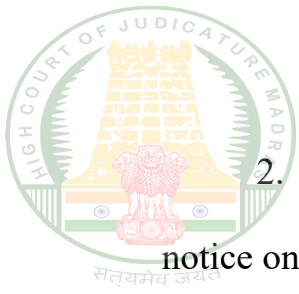
..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records of the impugned Detailed Order vide Reference No. 33AGKPP2547H2ZA /2019-20 dated 24.08.2024, along with the summary order in DRC 07 No. ZD330824221889Z, passed by the respondent and quash the same as the same being perverse, arbitrary and illegal.

For Petitioner:	Ms. N.Sri Prithvi Reddy for Mr. G Natarajan
For Respondent:	Ms. G. Dhana Madhri Government Counsel (Tax)

ORDER

An order dated 24.08.2024 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.



2. Ms. G. Dhana Madhri, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

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3. Learned counsel for the petitioner submits that the entire tax demand under the impugned order was recovered pursuant thereto. This aspect is required to be verified and confirmed.

4. Subject to verifying and confirming that the entire tax demand under the impugned order has indeed been recovered, the impugned order is set aside. Consequently, 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 verifying the recovery as mentioned above.

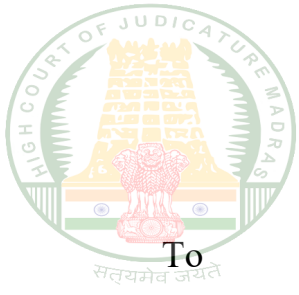
5. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

16-07-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ



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To

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Deputy State Tax Officer
Kilpauk Assessment circle,
No.1 PAPJM Annexure Building,
3rd Floor, Greams Road,
Chennai 06.



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WP No. 25655 of 2



SENTHILKUMAR RAMAMOORTHY, J.

KJ

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