



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21-07-2026

CORAM

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP Nos. 26054, 26058 & 26063 of 2026
and WMP.No.28454 of 2026**

Industrial Belting Company
Represented by its partner,
Latha Pandiyan, W/o Pandiyan,
No 79, Tass Industrial Estate,
Mahatma Gandhi Road,
1st Cross Street, SIDCO Post Office,
Old Ambattur, Chennai 600 098.

..Petitioner in all WPs.

Vs

The State Tax Officer
Pattaravakkam Assessment Circle,
3/109, Bangalore High Road,
Varadharajapuram, Nazaratpet,
Poonamallee, Chennai 600 123.

.. Respondent in W.P.Nos.26054 & 26063 of 2026

The State Tax Officer (ST)
Pattaravakkam Assessment Circle,
4th Floor, Integrated Building for commercial taxes and
Registration Department, Room No 415
Government Farm Estate,
Nandanam, Chennai 600 035.

.. Respondent in W.P.No.26058 of 2026

Prayer in W.P.No.26054 of 2026 : 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 Respondent vide his order in GSTIN No. 33AACFI9683D1ZC/2018-2019 dated 20.11.2025 and summary of the order in FORM GST DRC-07 issued Ref. No. ZD331125359631K/2018-2019 dated



20.11.2025 and along with the order passed by the Respondent summary of the order in FORM GST DRC-08 issued Ref. No. ZD331125366094L dated 20.11.2025 and quash the same.

Prayer in W.P.No.26058 of 2026 : 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 Respondent vide his order in GSTIN No. 33AACFI9683D1ZC/2020-2021 dated 18.02.2025 and summary of the order in FORM GST DRC-07 issued Ref. No. ZD3302251788182/2020-2021 dated 18.02.2025 and quash the same.

Prayer in W.P.No.26063 of 2026 : 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 Respondent vide his order in GSTIN No. 33AACFI9683D1ZC/2021-2022 dated 04.12.2025 and summary of the order in FORM GST DRC-07 issued Ref. No. ZD331225064542N/2021-2022 dated 04.12.2025 and quash the same.

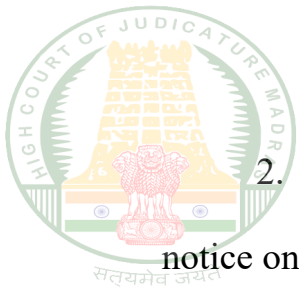
In all WPs.

For Petitioner: Mr. Chinnasamy V

For Respondent: Ms. G. Dhana Madhri
Government Counsel (Tax)

COMMON ORDER

Assessment orders are assailed in these writ petitions 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. The period of limitation for filing appeals has expired. On instructions, learned counsel for the petitioner agrees to pay 25% of the disputed tax demand in respect of each assessment order. 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 in respect of each assessment order, as agreed to, within thirty days from the date of receipt of a copy of this order, the impugned assessment orders are set aside and the matter is remanded for re-consideration. After providing a reasonable opportunity to the petitioner, fresh assessment orders shall be issued within three months from the date of remittance of 25% of the disputed tax demand.

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

Index : Yes/No
Neutral Citation : Yes/No
KJ

21-07-2026
(1/2)



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WP Nos. 26054, 26058 & 26063 of 2



SENTHILKUMAR RAMAMOORTHY, J.

KJ

To

1. The State Tax Officer
Pattaravakkam Assessment Circle,
3/109, Bangalore High Raod,
Varadharajapuram, Nazaratpet,
Poonamallee, Chennai 600 123.

2. The State Tax Officer (ST)
Pattaravakkam Assessment Circle,
4th Floor, Integrated Building for commercial taxes and
Registration Department, Room No 415
Government Farm Estate,
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