



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 No.26085 of 2026
and WMP.No.28477 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

Vs

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

.. 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 Respondent vide his order in GSTIN No. 33AACFI9683D1ZC/2018-2019 dated 22.04.2024 and summary of the order in FORM GST DRC-07 issued Ref. No. ZD330424166188B/2018-2019 dated 22.04.2024 and quash the same.



For Petitioner:

Mr. Chinnasamy V

For Respondent:

Ms. G. Dhana Madhri

Government Counsel (Tax)

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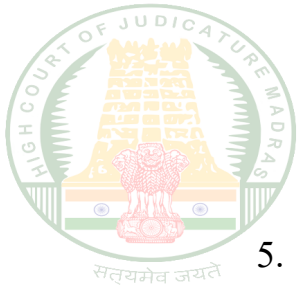
ORDER

An assessment order dated 22.04.2024 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.

3. The period of limitation for filing an appeal has expired. On instructions, learned counsel for the petitioner agrees to pay 50% 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 50% of the disputed tax demand, as agreed to, within thirty days from the date of receipt of a copy of this order, the impugned assessment 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 50% of the disputed tax demand.



5. The writ petition is 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
(2/2)

To

The State Tax Officer FAC/
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SENTHILKUMAR RAMAMOORTHY, J.

KJ

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