



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 19231 of 2026
and WMP.No.20506 of 2026**

Iota Automation Private Limited
Rep. by its Managing Director Sankar,
No.1, Rajeswari colony,
Virugambakkam, Chennai,
Tamil Nadu – 600 092.

..Petitioner

Vs

The Assistant Commissioner (ST)
Saligramam Assessment circle,
Room No. 307, 3rd Floor,
Mylapore Taluk office Building,
Greenways road, Chennai 28.

..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 in FORM GST DRC-07 vide Ref. No.ZD330824024835B /2019-2020 dated 03.08.2024 in connection with detailed order in GSTIN No. 33AADC16012N1ZN /2019-2020 dated 03.08.2024 and quash the same.

For Petitioner:

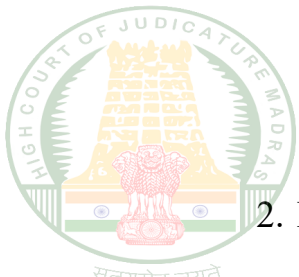
Mr. Chinnasamy V

For Respondent:

Ms. Amirta Poonkodi Dinakaran
Government Counsel (Tax)

ORDER

An order dated 03.08.2024 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 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. 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 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

08-06-2026
(2/2)

Neutral Citation : Yes/No

KJ



WP No. 19231 of 2



To

The Assistant Commissioner (ST)
Saligramam Assessment circle,
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WP No. 19231 of 2



SENTHILKUMAR RAMAMOORTHY, J.

KJ

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(2/2)