



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-06-2026

CORAM

WEB COPY

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 19227 of 2026
and WMP.No.20502 of 2026**

Iota Automation Private Limited
Rep. by its Managing Director Sankar,
Plot No. 4, 1st Floor,
Dominos Building, Mugappair,
West Main Road, Krishnas Dosa Kadai,
Mugappair west, Chennai 37.

..Petitioner

Vs

The State Tax Officer (ST)
Saligramam Assessment circle,
No. 46 Mylapore Taluk office Building,
3rd Floor, Room No. 310,
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.ZD331025193145N/2021-2022 dated 17.10.2025 in connection with detailed order in GSTIN 33AADC16012N1ZN/ 2021-2022 dated 17.10.2025 and quash the same.

For Petitioner:

Mr. Chinnasamy V

For Respondent:

Ms. Amirta Poonkodi Dinakaran
Government Counsel (Tax)

ORDER

An order dated 17.10.2025 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 the respondent.

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. 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.

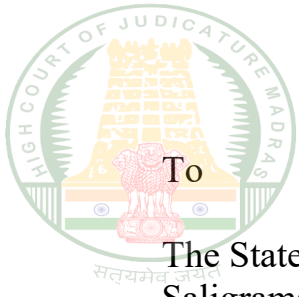
5. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petition is closed. There shall be no order as to costs.

Index : Yes/No

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(1/2)

Neutral Citation : Yes/No

KJ



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To

The State Tax Officer (ST)
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SENTHILKUMAR RAMAMOORTHY, J.

KJ

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