



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-06-2026

CORAM

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 22311 of 2026
and WMP.Nos.24190 & 24191 of 2026**

Aridnam Workwear Concepts LLP,
Represented by its partner Mr.Archi Sarogi,
1st Floor, No.167, Hush Puppies Building,
Alwarpet Street, Alwarpet, Chennai,
Tamil Nadu - 600018.

..Petitioner

Vs

The State Tax Officer (ST)
Alwarpet Assessment Circle,
Integrated commercial taxes and registration
building, no.207, 2nd Floor, government farm
village, Nandhanam, Chennai - 600035.

..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus calling for the records relating to the impugned adjudication order in Form DRC 07 vide Reference No.ZD3301252798059 dated 30.01.2025 passed by the respondent against the petitioner and quash the same as illegal and unsustainable and direct the respondent to remand back form GST DRC-07 vide Reference No.ZD3301252798059 dated 30.01.2025 for opportunity of personal hearing.



WEB COPY

WP No. 22311 of 2



For Petitioner:

Mr. Rahul Kotadia

For Respondent:

Mr. R. Sethu Prabakaran
Government Counsel (Tax)

ORDER

An order dated 30.01.2025 is assailed on the ground of alleged breach of principles of natural justice.

2. Mr. R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

3. Learned counsel for the petitioner submits that about Rs.6,72,379/- was recovered from the petitioner. This aspect is required to be verified.

4. Subject to verifying and confirming that about Rs.6,72,379/- was recovered from the petitioner (which exceeds 25% of the disputed tax demand), 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 receipt of a copy of this order. In view of the impugned order being set aside, the attachment, if any, of the bank account of the petitioner in relation to the impugned order shall stand raised.



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.

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23-06-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

The State Tax Officer (ST)
Alwarpet Assessment Circle,
Integrated commercial taxes and registration building, no.207, 2nd Floor,
government farm village, Nandhanam, Chennai - 600035.



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WP No. 22311 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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