



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 20911 of 2026

and

W.M.P. Nos.22586 and 22588 of 2026

Sri Padmavathi Promotors Private Limited
Represented by its Director Mr.S.Baskar
No.55, Padmavathi Homes, 3rd Main Road,
Alwarthirunagar Annexe,
Valasaravakkam, Chennai - 600 087

..Petitioner

Vs

The State Tax Officer (ST)
Saligramam Assessment Circle
No.46, 3rd Floor, Room No.310,
Bishop Garden,
Mylapore Taluk Office Buildings,
Greenways Road, Chennai-600 028.

..Respondent

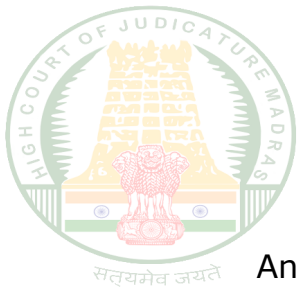
Petition filed under Article 226 of the Constitution of India, praying for issuance of writ of certiorari to call for the records on the file of the Respondent relating to the impugned order in GSTIN.33AATCS8504R1ZG/2021-2022 dated 26.12.2025 and Reference No.ZD331225399710C in GSTIN/ID 33AATCS8504R1ZG dated 26.12.2025 and consequential impugned Rectification Order in Reference No. ZD330426020794H in GSTIN/ Temp. ID 33AATCS8504R1ZG dated 02.04.2026 and GSTIN 33AATCS8504R1ZG/2021-2022 dated 02.04.2026 passed for the tax period 2021-22, and quash the same as illegal, arbitrary, and violative of the principles of natural justice.

For Petitioner:

Mr.V.Sundareswaran

For Respondent:

Mr.R.Sethu Prabakaran,
Government Counsel (Tax)

**ORDER**

An order dated 26.12.2025 is challenged primarily on the ground that such order travels beyond the scope of the show cause notice.

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

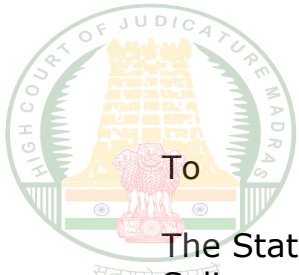
3. Adverting to show cause notice dated 04.06.2025, learned counsel for the petitioner submits that the total tax demand made therein is Rs.1,78,746/-. In contrast, referring to the impugned order, he points out that the tax demand made therein is for a sum of Rs.37,06,322/-.

4. The statute expressly prescribes that the Tax Officer cannot travel beyond the show cause notice. Therefore, the impugned order cannot be sustained and is hereby set aside by leaving it open to the Tax Authorities to initiate fresh proceedings in accordance with law. As a consequence of the order in original being set aside, the rectification order is also set aside.

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.

11.06.2026

Index: Yes/No
Neutral Citation: Yes/No
mmi



WP No. 20911 of 2



To

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WP No. 20911 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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WP No. 20911 of 2026

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