



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 19784 of 2026

and

W.M.P. Nos.21099 and 21102 of 2026

Vidvar Company
Rep. by its Director,
No 13/7, Ground Floor, 5th Main
Road ,Nandanam, Chennai -600 035.

..Petitioner

Vs

The State Commercial Tax Officer,
Saidapet Assessment Circle,
Integrated Commercial Taxes and Registration
Building, 571, Anna Salai,
Nandanam, Chennai – 600 035.

..Respondent

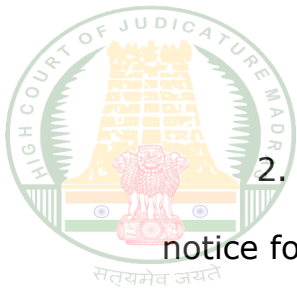
Petition filed under Article 226 of the Constitution of India, praying for issuance of writ of certiorarified mandamus to call for the records pertaining to the impugned order passed by the Respondent in Order Form GST DRC-07 dated on 09.12.2025, and the consequential recovery notice vide its order in GSTIN/33AGTPC9415C1ZK/2021-2022, dated on 09.12.2025 issued u/sec.73 and to quash the same.

For Petitioner: Ms.S.Prathibaa

For Respondent: Mr.L.Gokulraj,
Government Counsel (Tax)

ORDER

An order dated 09.12.2025 is impugned primarily on the ground of breach of principles of natural justice.



2. Mr.L.Gokulraj, learned Government Counsel (Tax), accepts notice for the respondent.

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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 petitions are closed. There shall be no order as to costs.

09.06.2026

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

To
The State Commercial Tax Officer,
Saidapet Assessment Circle,
Integrated Commercial Taxes and Registration
Building, 571, Anna Salai,
Nandanam, Chennai – 600 035.



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SENTHILKUMAR RAMAMOORTHY, J.

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