



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-06-2026

CORAM

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 19249 of 2026
and WMP.Nos.20513 & 20515 of 2026**

Scares Services Private Limited
Rep. by its Authorized Signatory,
JENITA PUTHUMAI ARASI,
No. 187/238, 2nd Floor,
Thiru Vi Ka High Road, Mylapore,
Chennai 600004.

..Petitioner

Vs

The Assistant Commissioner
Padi Assessment Circle,
Room No.109, Integrated Commercial Taxes
Building, Nazarathpet, Poonamallee,
Chennai- 600 123.

..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 order passed by the Respondent in Form GST DRC-07 vide Reference No. ZD3302252201442 / FY 2020-2021 dated 21.02.2025, of the CGST/TNGST Act, 2017 and quash the same as illegal, arbitrary and violative of principles of natural justice, and consequently remand the matter back to the Respondent for fresh consideration after affording a reasonable opportunity of hearing to the Petitioner.

For Petitioner:

Mr. Suresh T



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For Respondent:

Ms. Amirta Poonkodi Dinakaran
Government Counsel (Tax)

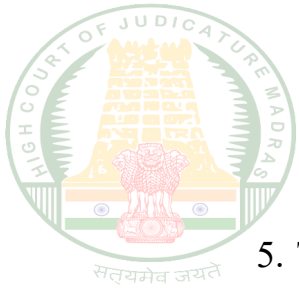
ORDER

An order dated 21.02.2025 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. Learned counsel for the petitioner submits that Rs.2,11,374/- was recovered from the electronic liability ledger of the petitioner. Subject to adjustment thereof against the tax dues, he submits that the petitioner would pay 25% of the tax demand in the aggregate.

4. Subject to the petitioner remitting an additional amount towards the disputed tax demand, as agreed to so as to remit 25% in the aggregate after giving credit to sums recovered earlier, the impugned order is set aside. Consequently, 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.



5. The writ petition is disposed of on the above terms without any order as to costs. Consequently, connected miscellaneous petitions are closed.

Index : Yes/No

08-06-2026
(1/2)

Neutral Citation : Yes/No

KJ

To

The Assistant Commissioner
Padi Assessment Circle,
Room No.109, Integrated Commercial Taxes Building, Nazarathpet,
Poonamallee,
Chennai- 600 123.



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SENTHILKUMAR RAMAMOORTHY J.

KJ

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