



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 19898 of 2026

and

W.M.P. Nos.21235 and 21240 of 2026

Ms Sri Nav Visw Ratna Industries
Represented by its Proprietor Manish Jain
No. 75, Kathivakkam High Road,
Korukkupet, Chennai 600 042.

..Petitioner

Vs

Commercial Tax Officer,
Washermenpet Assessment Circle,
Commercial Tax Office Complex,
No.1275/3 Bridge Road, Vepery,
Chennai-600 003.

..Respondent

Petition filed under Article 226 of the Constitution of India, praying for issuance of writ of certiorari calling for records relating to the impugned order Form DRC-07 bearing reference ZD330225236249I dated 24.02.2025 along with the detailed order GSTIN 33ASBPM1823C1ZF/2020-21 dated 24.02.2025 passed by the Respondent and quash the same.

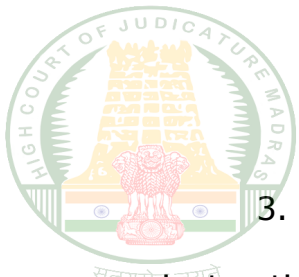
For Petitioner: Ms.K Aarthiy

For Respondent: Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)

ORDER

An order dated 24.02.2025 is impugned primarily on the ground of breach of principles of natural justice.

2. Ms.Amirta Poonkodi Dinakaran, 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 Commercial Tax Officer,
Washermenpet Assessment Circle,
Commercial Tax Office Complex,
No.1275/3 Bridge Road, Vepery,
Chennai-600 003.



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SENTHILKUMAR RAMAMOORTHY, J.

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