



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 21015 of 2026
& WMP No.322706 of 2026**

M/s. Milka Industries Private Limited
Rep. by its Managing Director- Jayalrishnan Ajay
Sivakumar ,
37, old mamallapuram Road, Kelambakkam,
Tamil Nadu- 603 103

..Petitioner(s)

Vs

Deputy State Tax Officer FAC
Office of the Deputy Commercial tax officer,
Kelambakkam Assessment circle,
Room No. 120 First Floor,
No. 46 Mylapore Taluk office Building,
RA Puram, Chennai 28

..Respondent(s)

Prayer: Writ petition is filed under Article 226 of the Constitution of India praying for issuance of writ of Certiorari calling for the records relating to the impugned proceedings passed by the respondent in the order vide GSTIN 33AACCM4647A1ZY/2021-22 dated 30.12.2025 along with the consequential summary order under section 73 of TNGST/CGST Act, 2017 issued vide FORM DRC-07 bearing Ref No. ZD331225437792D dated 30.12.2025 for the financial year 2021-2022, to quash the same and pass

For Petitioner(s): Ms.R. Hemalatha

For Respondent(s): Mr.L.Gokulraj
Govt. Counsel (T)



WEB COPY

WP No. 21015 of 2



ORDER

An order dated 30.12.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.

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

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 petition is closed. There shall be no order as to costs.

WEB COPY

11-06-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

KAL

To

Deputy State Tax Officer FAC
Office of the Deputy Commercial tax officer,
Kelambakkam Assessment circle,
Room No. 120 First Floor,
No. 46 Mylapore Taluk office Building,
RA Puram, Chennai 28



WEB COPY

WP No. 21015 of 2



SENTHILKUMAR RAMAMOORTHY, J.

KAL

**WP No. 21015 of 2026
& WMP No.322706 of 2026**

11-06-2026