



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 22405 of 2026
and W.M.P.Nos.24317 & 24319 of 2026**

Soosaiya Peter Educational Trust
GSTIN -33AAATS3020Q1ZH
Represented by its Chairman Mr. Peter,
122, Kaliamman Koil Street, Virugambakkam,
Chennai-600 092

..Petitioner(s)

Vs

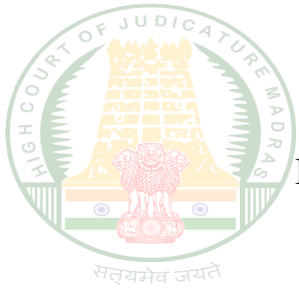
The State Tax Officer (ST)
Saligramam Circle, Central -I, Zone,
No.46, 3rd Floor, Room No.310 Bishop Garden,
Mylapore Taluk Office Building,
Greenways Road, Chennai-28

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorari, call for the records pertaining to
impugned Order in Form GST DRC 07 bearing reference no.
ZD330225140837G/2020-21 dated 14.02.2025 issued by the Respondent and
quash the same being illegal, invalid without jurisdiction.

For Petitioner(s):

M/e. Meera Ramesh



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For Respondent(s):

Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)

ORDER

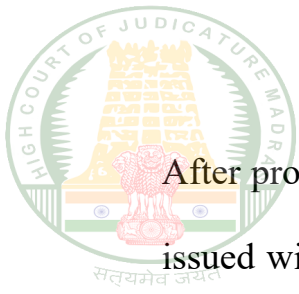
An order dated 14.02.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Ms.Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

3. On perusal of the impugned order, it is evident that such order was issued without hearing the petitioner. The writ petition has been filed after the period of limitation expired.

4. On instructions, learned counsel for the petitioner agrees to remit 25% of the disputed tax demand as a condition for remand. An endorsement to that effect has been made on the bundle.

5. Subject to the condition that the petitioner remits 25% of the disputed tax demand 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.

6. The writ petition is disposed of on the above terms. Consequently, connected writ miscellaneous petitions are closed. There shall be no order as to costs.

23-06-2026

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

The State Tax Officer (ST)
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SENTHILKUMAR RAMAMOORTHY, J.

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