IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 21777 of 2026
and W.M.P.Nos.23600 & 23601 of 2026

Tvl.Toss N Toast Foods Private Limited
(rep. by its Mohamed Rabbani)
Address- P.NO. 3A and 3B, S.NO. 442/1A and 1B,
MICR House, Ekambaram Naicker Indust Est
Alapakkam, Chennai,
Tamil Nadu- 600116

..Petitioner(s)

Vs

The Deputy State Tax Officer
Porur Assessment circle,
Station I GST Building, No. 4/109
Chennai- Bangalore Highways, Varadharajapuram,
Nazarathpet, Poonamallee, Chennai 123

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari, calling for the records on the files of the Respondent herein vide order no. GSTIN-33AAICT2605D1ZT /2021-22 along with the summary of the order in GST DRC 07 no. ZD3312254025211 dated 26th December 2025 for the period between April 2021 to March 2022, quash the same.

For Petitioner(s): Ms.S. Vishnupriya

For Respondent(s): Ms.G.Dhana Madhri,
Government Counsel (Tax)

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ORDER

An order dated 26.12.2025 is assailed on the ground that the petitioner was not provided a reasonable opportunity to submit supporting documents.

2. Ms.G.Dhana Madhri, 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 shortly after the period of limitation expired.

4. Learned counsel for the petitioner submits that the entire tax demand towards SGST was recovered and about 10% has been recovered with regard to CGST. She also submits that the petitioner agrees to remit 15% towards CGST dues as a condition for remand. An endorsement to that effect has been made on the bundle.

5. Subject to verifying and confirming that the SGST dues were recovered and that 10% was recovered towards CGST and subject further to the remittance of 15% of the demand towards CGST, 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 15% of the disputed tax demand towards CGST.

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.

18-06-2026

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

To

The Deputy State Tax Officer
Porur Assessment circle,
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SENTHILKUMAR RAMAMOORTHY, J.

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