



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 21424 of 2026

and

W.M.P. Nos.23195 and 23196 of 2026

Tool Craft Industries
Rep. by its Proprietor - Parthasarathy N,
No. 11, Asaithambi Street, Padi,
Tiruvallur - 600 050.
GSTIN 33BDEPP5620F3ZS

..Petitioner

Vs

The State Tax Officer,
Office of the Commercial Tax Officer,
Padi Assessment Circle,
Station-Room No.426, 4th Floor,
Nandanam, Chennai-600 035.

..Respondent

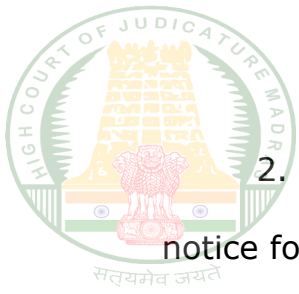
Petition filed under Article 226 of the Constitution of India, praying for issuance of writ of certiorari calling for the records of the impugned proceedings of the Respondent in GSTIN 33BDEPP5620F3ZS/ 2021-2022 dated 18.06.2025 and the consequential impugned Summary Order vide Form GST DRC-07 in Reference No. ZD3306251852955 dated 18.06.2025 for the Tax Period April 2021- March 2022 and quash the same.

For Petitioner: Mr.S. Rajasekar

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

ORDER

An order dated 18.06.2025 is assailed primarily on the ground of breach of principles of natural justice.



2. Ms.G.Dhana Madhri, learned Government Counsel (Tax), accepts notice for the respondent.

WEB COPY

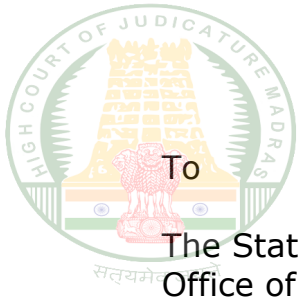
3. Learned counsel for the petitioner submits that some recovery was made from the petitioner pursuant to the impugned order. Subject to adjustment thereof, he submits that the petitioner agrees to remit 25% of the disputed tax demand under the impugned order as a condition for remand. An endorsement to that effect is made on the bundle.

4. Subject to the remittance of 25% of the disputed tax demand, as agreed to, after verifying and giving credit to the amount recovered earlier, if any, 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 reconsideration. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within three months from the date of the petitioner complying with the conditional order.

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.

17.06.2026

Index: Yes/No
Neutral Citation: Yes/No
mmi



To

The State Tax Officer,
Office of the Commercial Tax Officer,
Padi Assessment Circle,
Station-Room No.426, 4th Floor,
Nandanam, Chennai-600 035.

WP No. 21424 of 2



WEB COPY



WEB COPY

WP No. 21424 of 2



SENTHILKUMAR RAMAMOORTHY, J.

mmi

WP No. 21424 of 2026

17.06.2026