



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 21192 of 2026
and W.M.P. No.22934 of 2026**

M/s. Doortech Engineering Private Limited
Rep by its Authorised Signatory-Narayanan,
No.90A, Kalainar Road, Cowl Bazaar,
Pallavaram, Pozhichalur, Kancheepuram,
Tamil Nadu- 600 074.

..Petitioner

Vs

The Deputy State Tax Officer 1,
Office of the Deputy Commercial Tax Officer,
Pammal Assessment Circle,
Station: Room No.203, 2nd Floor,
Mylapore Taluk Office Building,
No.46, Greenways Road, R.A.Puram,
Chennai – 600 028.

..Respondent

Petition filed under Article 226 of The Constitution of India praying for the issuance of a writ of certiorari calling for the records relating to the impugned proceedings passed by the Respondent in the impugned order in GSTIN 33AAECD3825D1Z5/ 2021-22 dated 27.12.2025 along with the consequential proceedings under Section 73 in FORM GST DRC 07 vide ref. no. ZD3312254116002 dated 27.12.2025 for the FY 2021-22 to quash the same.

For Petitioner:

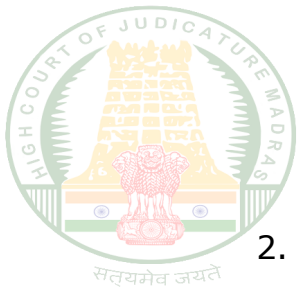
Ms.R. Hemalatha

For Respondent:

Ms.G.Dhana Madhri,
Government Counsel (Tax)

ORDER

An order dated 27.12.2025 is impugned primarily on the ground of breach of principles of natural justice.



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2. Ms.G.Dhana Madhri, learned Government Counsel (Tax), accepts

notice for the respondent.

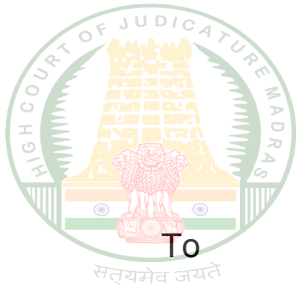
3. The period of limitation for filing an appeal has expired. On instructions, learned counsel for the petitioner agrees to pay 25% of the disputed tax demand. An endorsement to that effect is made on the bundle.

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.

15.06.2026

Index: Yes/No
Neutral Citation: Yes/No
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To

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The Deputy State Tax Officer 1,
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SENTHILKUMAR RAMAMOORTHY, J.

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