



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP Nos. 22151, 22157 and 22192 of 2026

and

**W.M.P. Nos. 24035, 24037, 24042, 24044, 24094
and 24095 of 2026**

W.P. No. 22151 of 2026

M/s. Salem RR Catering Service
Rep. by its Sole Proprietor and Authorised
Signatory,
D6, T.V.K. Street, Industrial Estate, Guindy,
Chennai-600 032

..Petitioner

Vs

1. Deputy Commercial Tax Officer,
Guindy Assessment Circle,
Room No. 253, Second Floor,
Integrated Commercial Taxes and
Registration Department Building,
Nandanam, Chennai-600 035

2. The Assistant Commissioner (ST)
Guindy Assessment Circle,
Room No. 253, Second Floor,
Integrated Commercial Taxes and
Registration Department Building,
Nandanam, Chennai-600 035

..Respondents

W.P. No. 22157 of 2026

M/s. Salem RR Catering Service
Rep. by its Sole Proprietor and Authorised
Signatory,
D6, T.V.K. Street, Industrial Estate, Guindy,
Chennai-600 032

..Petitioner

Vs.



The Assistant Commissioner (ST)
Guindy Assessment Circle,
Room No.253, Second Floor,
Integrated Commercial Taxes and
Registration Department Building,
Nandanam, Chennai-600 035

..Respondent

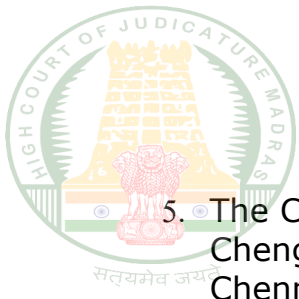
W.P. No.22192 of 2026

M/s.Salem RR Catering Service
Rep. by its Sole Proprietor and Authorised
Signatory,
D6, T.V.K. Street, Industrial Estate, Guindy,
Chennai-600 032,

..Petitioner

vs.

1. The Assistant Commissioner (ST)
Guindy Assessment circle,
Room No. 253, Second Floor,
Integrated Commercial Taxes And
Registration Department Building,
Nandanam, Chennai 600 035
2. Deputy Commercial Tax Officer
Guindy, South II Chennai Integrated
Commercial Tax Registration
Room No 253 2nd Floor, Nandanam,
Chennai 600 035
3. The State Tax Officer Intelligence Group 2
Chengalpattu Intelligence Division,
Station No.870/2A, 1st Floor,
Kancheepuram High Road,
Thimmavaram, Chengalpattu 603 101
4. The State Tax Officer, Group 1
Office of the Joint Commissioner (ST),
Chengalpattu Intelligence Division,
No.870/2A, N.S. Garden,
Kanchipuram High Road,
Thimmavaram, Chengalpattu 603 101



5. The Commercial Tax Officer
Chengalpattu Intelligence Division,
Chennai South, Chennai

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..Respondents

WP No. 22151 of 2026:

Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari calling for the records relating to the Impugned Order No. GSTIN. 33ADWPT1326P1ZT/ 2018-19 dated 09.04.2024 in Form GST DRC-07 bearing Reference No. ZD3304240725600 passed by the 1st Respondent and to quash the same.

WP No. 22157 of 2026:

Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari calling for the records relating to the Impugned Order No. GSTIN. 33ADWPT1326P1ZT/ 2019-20 dated 19.07.2024 in Form GST DRC-07 bearing Reference No. ZD330724234742G passed by the Respondent and to quash the same.

WP No. 22192 of 2026

Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus calling for the records relating to the Recovery Notice dated 21.04.2026 bearing reference No. GSTIN. 33ADWPT1326P1ZT/2018-19 to 2024-25 issued by the 1st Respondent and to quash the same and direct the 1st Respondent not to recover any amount pursuant to the Recovery Notice dated 21.04.2026.

For Petitioner:

Mr.Raghavan Ramabadran
in all WPs

For Respondents:

Ms.G.Dhana Madhri,
Government Counsel (Tax)
in all WPs



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COMMON ORDER

In W.P. Nos.22151 and 22157 of 2026, orders in original imposing interest on the petitioner are challenged on the ground that interest liability was discharged.

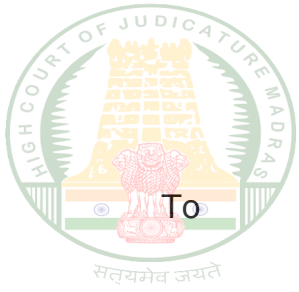
2. Ms.G.Dhana Madhri, learned Government Counsel (Tax), accepts notice for the respondents. She submits that the assertion made that the interest was paid is liable to be verified.

3. Subject to verifying and confirming that interest liability was indeed discharged by the petitioner, the recovery notice dated 21.04.2026 impugned in W.P.No.22192 of 2026 is set aside partly insofar as it relates to the interest demand forming the subject of W.P.Nos.22151 and 22157 of 2026.

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

22.06.2026

Index: Yes/No
Neutral Citation: Yes/No
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Guindy Assessment Circle,
Room No.253, Second Floor,
Integrated Commercial Taxes and
Registration Department Building,
Nandanam, Chennai-600 035
- 2.The Assistant Commissioner (ST)
Guindy Assessment Circle,
Room No.253, Second Floor,
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Chengalpattu Intelligence Division,
Station No.870/2A, 1st Floor,
Kancheepuram High Road,
Thimmavaram, Chengalpattu 603 101
- 4.The Commercial Tax Officer
Chengalpattu Intelligence Division,
Chennai South, Chennai



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WP No. 22157 of 2



SENTHILKUMAR RAMAMOORTHY J.

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**WP Nos. 22151, 22157
and 22192 of 2026**

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