



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 22175 of 2026

and

W.M.P. Nos.24070 and 24072 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,
GSTIN 33ADWPT1326P1ZT

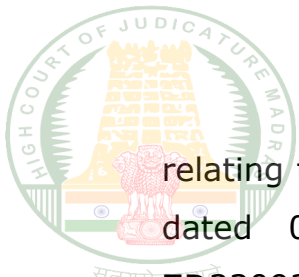
..Petitioner

Vs

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

..Respondents

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 Order No. GSTIN. 33ADWPT1326P1ZT /2024-25
dated 01.09.2025 in Form GST DRC-07 bearing Reference No.
ZD330925011197G passed by the 1st Respondent and quash the same

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For Petitioner: Raghavan Ramabadran
R.Charulatha
A.Lawrence
Raghav Rajeev
M.Swaminaathan

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

ORDER

An order dated 01.09.2025 is assailed in this writ petition on the ground of breach of principles of natural justice.

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

3. Learned counsel for the petitioner submits that about 25% of the disputed tax demand under the impugned order was paid by the petitioner. This aspect is required to be verified.

4. Subject to verifying and confirming that 25% of the disputed tax demand under the impugned order was paid, the impugned order is set aside and remanded for reconsideration so as to provide an opportunity to the petitioner to contest the matter on merits. After providing a



reasonable opportunity to the petitioner, a fresh order shall be issued within three months from the date of receipt of a copy of this order.

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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.

22.06.2026

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

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