



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.06.2026

CORAM

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 22198 of 2026
and WMP No. 24100 of 2026

Vasanth Prints and Packs
Represented by its proprietor,
Thiru. Simon Peter,
S/o. Tthomas,
No. 104, Surappa Mudali Street,
Triplicane, Chennai 600 005

..Petitioner

Vs

The State Tax Officer
Thiruvallikeni Assessment Circle,
3rd Floor, Room No 333,
The Integrated Building for Commercial Taxes
and Registration Department,
South Tower, Nandanam,
Chennai 600 035

..Respondent

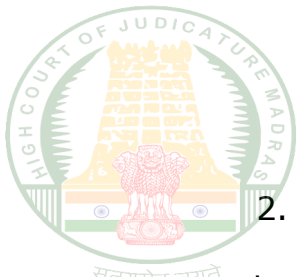
Writ Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorari calling for the records of the Respondent vide his order in GSTIN No. 33AAKPP3001C1ZE/2021-2022 dated 02.12.2025 and summary of the order in FORM GST DRC-07 Ref. No.ZD331225447705E/2021-2022 dated 30.12.2025 and quash the same.

For Petitioner: Mr.Chinnasamy V

For Respondent: Mr.R.Sethu Prabakaran,
Government Counsel (Tax)

ORDER

An order dated 30.12.2025 is assailed primarily on the ground of breach of principles of natural justice.



2. Mr.R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice for the respondent.

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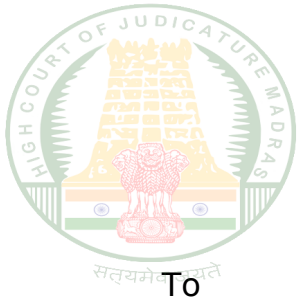
3. The period of limitation for filing an appeal has expired. On instructions, learned counsel for the petitioner agrees to pay 25% of the disputed tax demand. An endorsement to that effect is made on the bundle.

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. In view of the impugned order being set aside, the attachment, if any, of the bank account of the petitioner shall stand raised.

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.

22.06.2026

Index : Yes / No
Neutral Citation: Yes/No
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To
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SENTHILKUMAR RAMAMOORTHY, J.

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