



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 21808 of 2026
and WMP.Nos.23654 & 23657 of 2026**

K.K. Cinemas
(Represented by its proprietor Mrs. Ramesh
Shyamala), No. 47, K.K CINEMAS,
KATTOOR ROAD, MINJUR
PONNERI, Tiruvallur, Tamil Nadu, 601203.

..Petitioner

Vs

The Deputy Commercial Tax Officer
Ponneri Assessment Circle,
Room no 107, 1st floor,
Integrated Commercial taxes Building,
Elephant Gate, Wall Tax Road, Chennai 600 003.

..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records on the files of the Respondent herein in the impugned order in FORM GST DRC 07 with Reference No. ZD331225157224P dated 10.12.2025 along with the detailed order in GSTIN / 33BPVPS8346Q1ZL / 2021-22 dated 10.12.2025 for the tax period April 2021 - March 2022 and quash the same.

For Petitioner:

Mr. Kamala Kanth S

For Respondent:

Ms. G. Dhana Madhri
Government Counsel (Tax)



ORDER

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An order dated 10.12.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.

2. Ms. G. Dhana Madhri, learned Government Counsel (Tax), accepts notice on behalf of 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 as a condition for remand. 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 petitions are closed. There shall be no order as to costs.

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23-06-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

The Deputy Commercial Tax Officer
Ponneri Assessment Circle,
Room no 107, 1st floor,
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WP No. 21808 of 2



SENTHILKUMAR RAMAMOORTHY, J.

KJ

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