



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17.06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 21697 of 2026

and

W.M.P. Nos.23505 and 23506 of 2026

Tvl V Nandhini
Represented by its Proprietrix
Chandrmohan Ramya,
No.88/48, Kappal Polu Street,
Old Washermenpet, Chennai - 600 021.

..Petitioner

Vs

State Tax Officer,
Royapuram Assessment Circle,
No.213, Integrated Commercial Taxes
Buildings, Elephant Gate Bridge Road,
Chennai- 600 003.

..Respondent

Petition filed under Article 226 of the Constitution of India, praying for issuance of writ of certiorari calling for the records in GSTIN No.33CISPR6466H1ZK/2021-22 on the files of the Respondent and quash the impugned order dated 20-11-2025 for the FY 2021-22 as arbitrary.

For Petitioner:

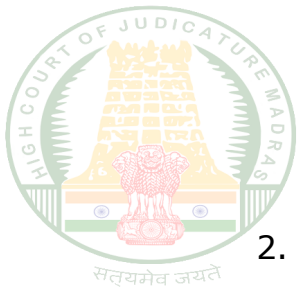
Mr.Kabil Dev S

For Respondent:

Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)

ORDER

An order dated 20.11.2025 is assailed primarily on the ground of breach of principles of natural justice.



WEB (Tax),

2. Ms.Amirta Poonkodi Dinakaran, learned Government Counsel

(Tax), accepts notice for the respondent.

3. Learned counsel for the petitioner submits that the entire tax demand under the impugned order was recovered. This aspect is required to be verified and confirmed.

4. Subject to verifying and confirming that the entire tax demand under the impugned order was recovered, 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 receipt of a copy of this order.

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.

17.06.2026

Index: Yes/No

Neutral Citation: Yes/No

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To

The State Tax Officer,
Royapuram Assessment Circle,
No.213, Integrated Commercial Taxes
Buildings, Elephant Gate Bridge Road,
Chennai- 600 003.



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SENTHILKUMAR RAMAMOORTHY, J.

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