



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 22447 of 2026
and W.M.P.Nos.24371 & 24373 of 2026**

Tvl.Pizza Mechanics Private Limited
Represented by its Director-Winston Prabhu,
No. 164/27B, Doctor P.J. Thomas Avenue,
Injambakkam, Chennai,
Tamil Nadu - 600112

..Petitioner(s)

Vs

Deputy State Tax Officer -I
Sholinganallur Assessment Circle,
No.571, Integrated Commercial Taxes and
Registration Department (South Tower),
Nandanam, Chennai- 35.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorari, calling for the records in GSTIN
No .33AALCP8101F1ZN/2021-22 on the files of the Respondent and quashing
the impugned order dated 23-12-2025 with the reference no.
ZD331225351399A for the FY 2021-22 passed by the Respondent as arbitrary.

For Petitioner(s):

Mr.Kabil Dev S

For Respondent(s):

Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)



ORDER

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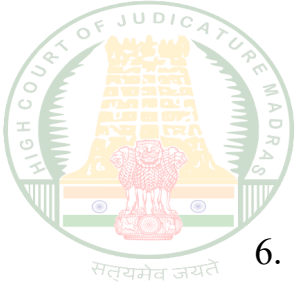
An order dated 23.12.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Ms.Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

3. On perusal of the impugned order, it is evident that such order was issued without hearing the petitioner. The writ petition has been filed shortly after the period of limitation expired.

4. On instructions, learned counsel for the petitioner agrees to remit 25% of the disputed tax demand as a condition for remand. An endorsement to that effect has been made on the bundle.

5. Subject to the condition that the petitioner remits 25% of the disputed tax demand 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.



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

23-06-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
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To

Deputy State Tax Officer -I
Sholinganallur Assessment Circle,
No.571, Integrated Commercial Taxes and
Registration Department (South Tower),
Nandanam, Chennai- 35.



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SENTHILKUMAR RAMAMOORTHY, J.

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