IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 22053 of 2026
and W.M.P. Nos.23940, 23942, 23945 & 23946 of 2026

Sunrise Electroplaters
REP BY ITS ACCOUNTANT MS KALAIVANI
SURESH
A Partnership Concern,
Having its place of business at,
No.246, 10th Street, SIDCO INDUSTRIAL ESTATE,
Pattaravakkam, Chennai-600 098.
GSTIN 33ACVFS0251N1ZO

..Petitioner(s)

Vs

The State Tax Officer (FAC)
Pattaravakkam Assessment Circle,
No.3, /109 Integrated Commercial Taxes Building,
Room No.6 Bangalore Highway Road,
Varadharajapuram, Poonamallee -600 123.

..Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus, calling for the records pertaining to the Impugned Order vide Form GST DRC-07 dated 26.12.2025, passed by the Respondent in Reference No. ZD331225403030B, for the FY-2021-22, and the consequential recovery proceedings vide Form GST DRC-13 dated 18.05.2026 initiated pursuant thereto, in respect of the Petitioner bearing GSTIN33ACVFS0251N1ZO and quash the same, and consequently remand the matter back to the Respondent for fresh adjudication after affording the Petitioner a reasonable opportunity to file objections, produce supporting documents and reconciliation statements and be heard in person.

For Petitioner(s): Mr.V.Narendran
for Mr.B. Prashanth Nadaraj

For Respondent(s):

ORDER

An order dated 26.12.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.

2. Ms.Amirta Poonkodi Dinakaran, 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.

19-06-2026

Index: No
Speaking order
Neutral Citation: No

GSA

To

The State Tax Officer (FAC)
Pattaravakkam Assessment Circle,
No.3, /109 Integrated Commercial taxes Building,
Room No.06 Bangalore Highway Road,
Varadharajapuram, Poonamallee -600 123.

SENTHILKUMAR RAMAMOORTHY, J.

GSA

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