



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-06-2026

WEB COPY

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 22662 of 2026
and W.M.P.Nos.24575 & 24577 of 2026**

Tvl Sri Venkateshwara Agency
Represented by its Proprietor A Niranjana
6, Vandikaran Street, Velachery Checkpost,
Velachery, Chennai 600 042

..Petitioner(s)

Vs

Deputy State Tax Officer 2
Velachery Assessment circle,
No 19, integrated commercial taxes and
Registration Department Department (South
Tower) Nandanam, chennai 600 035

..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 33AYQPN5194A1ZB/2021-22 on the files of the Respondent and quashing
the impugned order dated 16-12-2025 with the reference no. ZD3312252528974
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

WEB COPY

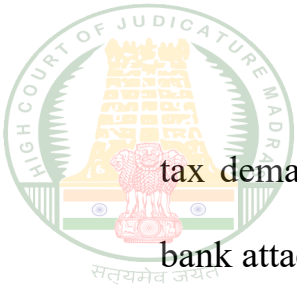
An order dated 16.12.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

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. Learned counsel for the petitioner submits that more than 25% of the disputed tax demand was recovered. He has placed on record the document indicating such recovery. This aspect has been verified and confirmed.

5. Subject to verifying and confirming that not less than 25% of the disputed tax demand was recovered, 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 verifying and confirming that not less than 25% of the disputed



tax demand was recovered. Subject to fulfilment of the above condition, the bank attachment shall stand raised.

WEB COPY

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.

24-06-2026

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

To

Deputy State Tax Officer 2
Velachery Assessment circle,
No 19, integrated commercial taxes and
Registration
Department Department (South Tower)
Nandanam, chennai 600 035



WEB COPY

WP No. 22662 of 2



SENTHILKUMAR RAMAMOORTHY, J.

RNA

**WP No. 22662 of 2026
and W.M.P.Nos.24575 & 24577 of 2026**

24-06-2026