



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 22946 of 2026
and WMP.Nos.24855 & 24856 of 2026**

Monichem Adhesives Private Limited
Rep by its Director-Mr.Athiaman
No. 180, Burma Colony,
2nd Main Road, OMR, Perungudi,
Chennai-600 096.

..Petitioner

Vs

Deputy State Tax Officer-1
Sholinganallur Assessment circle
No.571, Integrated commercial Taxes and
Registration Department (south Tower)
Nandanam, Chennai-600 035.

..Respondent

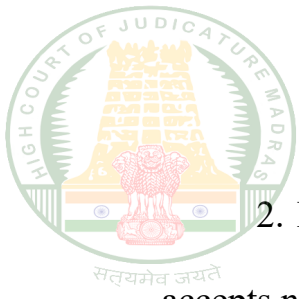
Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records in GSTIN No. 33AAMCM5814D1ZN/2021-22 on the files of the Respondent and quashing the impugned order dated 15-12-2025 with the reference no. ZD331225216681P for the FY 2021-22 passed by the Respondent as arbitrary.

For Petitioner:
For Respondent:

Mr. Kabil Dev S
Ms. Amirta Poonkodi Dinakaran
Government Counsel (Tax)

ORDER

An order dated 15.12.2025 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. Learned counsel for the petitioner submits that the entire tax demand under the impugned order was recovered pursuant thereto. This aspect is required to be verified and confirmed.

4. Subject to verifying and confirming that the entire tax demand under the impugned order has indeed been recovered, the impugned order is set aside. Consequently, 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.

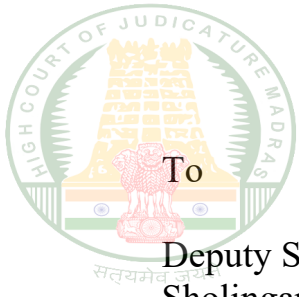
5. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

25-06-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ



To

Deputy State Tax Officer-1

Sholinganallur Assessment circle

No.571, Integrated commercial Taxes and Registration Department (south
Tower)

Nandanam, Chennai-600 035.



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SENTHILKUMAR RAMAMOORTHY, J.

KJ

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