



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 23033 of 2026
and WMP.Nos.24960 & 24961 of 2026**

Tvl.Ivar

Represented by its Proprietor Ms. Ritika Ravi
Appasamy, 3, Mangesh Street, T Nagar,
Chennai, Tamil Nadu-600 017.

..Petitioner

Vs

Deputy State Tax Officer II
Nandanam Assessment Circle
Commercial Taxes and Reg. Dept (South Tower)
Room No.233, 2nd Floor,
Nandanam, Chennai-035.

..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records of the Respondent in Impugned Order u/s 73 in GSTIN 33AHNPR5526J1ZY/2021-22 dated 08.12.2025 and the consequential Rectification Order passed u/s 161 dated 18.03.2026 for the Financial Year 2021-22 and quash the same.

For Petitioner:

Ms. G Vardini Karthik

For Respondent:

Ms. Amirta Poonkodi Dinakaran
Government Counsel (Tax)



ORDER

WEB COPY

An order dated 08.12.2025 and the rectification order dated 18.03.2026 are 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 dated 08.12.2025 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.

WEB COPY

25-06-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

Deputy State Tax Officer II
Nandanam Assessment Circle
Commercial Taxes and Reg. Dept (South Tower)
Room No.233, 2nd Floor,
Nandanam, Chennai-035.



WEB COPY

WP No. 23033 of 2



SENTHILKUMAR RAMAMOORTHY, J.

KJ

WP No. 23033 of 2026
and WMP.Nos.24960 & 24961 of 2026

25-06-2026