



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-06-2026

CORAM

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 23023 of 2026
and WMP.Nos.24949 & 24950 of 2026**

Ideal Refinishes
Represented by its Proprietor,
KAPALI JAYAKUMAR,
Having its Place of business at.
No.46, Nerkundram Road, Vadapalani,
Chennai, Tamil Nadu-600026.
GSTIN 33AFSPJ0069D1ZM

..Petitioner

Vs

The Assistant Commissioner (ST)
Vadapalani Assessment Circle,
No.1, Ground Floor, PAPJM Annex Building,
Greens Road, Chennai-06.

..Respondent

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 relating to the Impugned Order passed in Form GST DRC-07 bearing GSTIN.33AFSPJ0069D1ZM for the FY-2021-22 dated 29.12.2025 passed by the Respondent and quash the same and consequently remand the matter to the Respondent for fresh adjudication on merits after affording the Petitioner a reasonable opportunity to file objections, produce supporting documents and be heard in accordance with law.



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For Petitioner:

Mr. U.Sabari Kumar

For Respondents:

Ms. Amirta Poonkodi Dinakaran
Government Counsel (Tax)

ORDER

An order dated 29.12.2025 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 sixty 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.

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Index : Yes/No

Neutral Citation : Yes/No

KJ

To

The Assistant Commissioner (ST)
Vadapalani Assessment Circle,
No.1, Ground Floor, PAPJM Annex Building,
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SENTHILKUMAR RAMAMOORTHY, J.

KJ

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