



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 06-07-2026**

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**THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY**

**WP No. 23982 of 2026  
and WMP.Nos.26068 & 26070 of 2026**

Tvl V Migrate Technologies,  
Represented by its partner  
Mr. R.R. Vijay Balaji  
No. 109, Door No. 5, Hameedia Complex,  
3rd Floor, Triplicane High Road,  
Chennai, Tamil Nadu 600 005.

..Petitioner

Vs

Assistant Commissioner (ST)  
Chepauk Assessment Circle,  
Fanepet, nandanam,  
Chennai, Tamil nadu 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 on the files of the Respondent herein in FORM GST DRC - 07 with Reference No. ZD330725370633A dated 31.07.2025 along with detailed order in GSTIN / 33AANFV8395G1ZJ / 2022-23 dated 31.07.2025, for the tax period APR 2022 - MAR 2023 and quash the same.

For Petitioner:

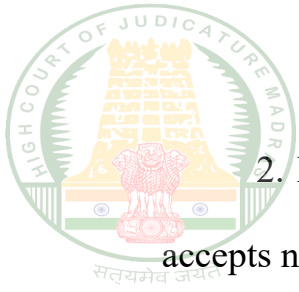
Mr. B Syed Abdul Wakeel

For Respondent:

Ms. Amirta Poonkodi Dinakaran  
Government Counsel (Tax)

**ORDER**

An order dated 31.07.2025 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.

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3. The period of limitation for filing an appeal has expired. Learned counsel for the petitioner submits that about 27% of the disputed tax amount was recovered. An endorsement to that effect is made on the bundle. This aspect is required to be verified and confirmed.

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

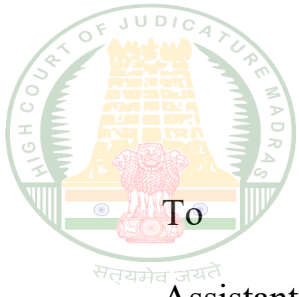
5. The writ petition is disposed of on the above terms without any order as to costs. Consequently, connected miscellaneous petitions are closed.

**06-07-2026**

Index : Yes/No

Neutral Citation : Yes/No

KJ



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To

Assistant Commissioner (ST)  
Chepauk Assessment Circle,  
Fanepet, nandanam,  
Chennai, Tamil nadu 600 035.

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**SENTHILKUMAR RAMAMOORTHY, J.**

KJ

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