



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 08-07-2026**

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

**WP No. 23989 of 2026  
and W.M.P.Nos.26080, 26081 & 26082 of 2026**

Intovas Engineering Private Limited  
(Rep by its Director Mr.Dahanasakeran Mohan)  
Second Floor, No.9, Intovas Engineering,  
Sabthagiri Street, Puzhuhivakkam,  
Chennai - 600091

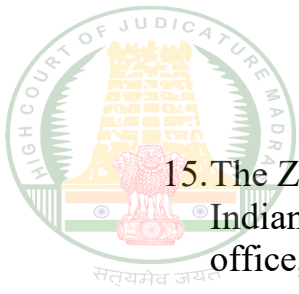
..Petitioner(s)

Vs

1. The State Tax officer(FAC)  
Nanganallur Assessment circle  
No.224, 2nd floor, Integrated commercial and  
Registration Building, Nandanam  
chennai-600 035
2. The Assistant Commissioner ST  
Nanganallur Assessment Circle, No.225, 2nd  
Floor,Integrated Building for both Registration  
and Commercial Tax DepartmentNandanam,  
Chennai - 600 035
3. The Zonal Manager  
Bank of India, Chennai Zonal Office, General  
Operation Department,No.9 Errabalu Street,  
Chennai- 600 001.
4. The Principal Officer  
Karur Vysya Bank ltd.,No.20, Erode Road,  
Vadivel Nagar, L.N.S.,Karur-639002.
5. The Zonal Manager,ICICI Bank,P.B.No. 1610,  
Dare House, Annexe 44, Moore St, Paryys  
Corner, George Town, Chennai, 600001.



6. The Zonal Manager  
Kotak Mahindra Bank, Ground Floor,  
CAPITALE, Door No. 554/555/1, A-Wing, Anna  
Salai, Thiru Vi Ka Kudiyiruppu, Teynampet,  
Chennai, 600018.
7. The Zonal Manager  
Canara Bank, Circle Office Building, 8th Floor  
No524, Anna Salai, Teynampet,  
Chennai-600018.
8. The Zonal Manager  
Union Bank of India, 139, 3rd Floor, Prakasam  
Road, Broadway, Chennai- 600001
9. The Chief Manager  
Karnataka Bank, Regional Office, No 324, Old  
No.171, First Floor, Thambu Chetty street,  
Chennai 600001.
10. The Zonal Manager  
HDFC Bank, No 759, ITC Centre, Anna Salai,  
opposite TVS, Anna Salai, Chennai, 600002.
11. The Zonal Manager  
Central Bank of India, No.48/49, Montieth  
Road, Egmore, Chennai- 600 008.
12. The Zonal Manager  
Punjab National Bank, PNB Towers, No.46-49,  
4th 5th Floor, RH Road, Royapettah, Chennai-  
600014.
13. The Zonal Manager  
SBI, Rajaji Rd, Mannadi, Chennai Port Trust,  
Chennai, Tamil Nadu 600001.
14. The Zonal Manager  
Indian Bank, Zonal Office Chennai SOUTH, 55  
Ethiraj Salai, Egmore, Chennai- 600008.



15. The Zonal Manager  
Indian Overseas Bank, Chennai South Zone  
office, 763 Anna Salal, Chennai- 600002.

16. The Zonal Manager  
Axis Bank South Zonal Office SZO, 82, Aalim  
Centre, Dr. Radhakrishnan Salai, Mylapore,  
Chennai 600 004.

17. The Zonal Manager  
The City Union Bank, South Chennai Zonal  
Office, 1st Avenue, Anna Nagar East, Chennai-  
600102.

18. The Zonal Manager  
Baroda Pride, New No. 41, 3rd Floor, Luz  
Church Road, Mylapore, Chennai, Tamil Nadu  
600004.

..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 on the files of the 1st Respondent herein in his proceeding in FORM GST DRC 07 with Reference No. ZD331125397212M along with detailed order in GST/33AADC16557Q2ZY/2021-22 both dated 22.11.2025 for the tax period APR 2021 - MAR 2022 and quash the same.

For Petitioner(s): Ms.S. Vishnupriya

For Respondent(s): Ms. Amirta Poonkodi Dinakaran,  
Government Counsel (Tax) for R1 & R2

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## ORDER

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An order dated 22.11.2025 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 respondents 1 and 2.

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 after the period of limitation expired.

4. Learned counsel for the petitioner submits that the entire demand under the impugned order was discharged. She refers to paragraph 7 of the affidavit and to payments made thereafter. She seeks an opportunity to contest the matter with regard to the imposition of penalty and with regard to the issue pertaining to ineligible ITC.

5. Subject to verifying and confirming that the entire demand under the impugned order was recovered, the impugned order is partly set aside with regard to the claim of ineligible ITC and with regard to the imposition of



penalty on the other issues. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued in relation to imposition of penalty and ineligible ITC within **three months** from the date of confirming the above mentioned recovery. In view of the assessment order being set aside, the bank attachments made pursuant thereto stand raised.

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.

**08-07-2026**

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

**To**

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WP No. 23989 of 2



**SENTHILKUMAR RAMAMOORTHY, J.**

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