



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16-06-2026

WEB COPY

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 21632 of 2026
and W.M.P.Nos.23420 & 23421 of 2026**

Tool Craft Industries
Rep. by its Proprietor - Parthasarathy N, No. 11,
Asaithambi Street, Padi, Tiruvallur - 600 050.
GSTIN 33BDEPP5620F3ZS

..Petitioner(s)

Vs

The Deputy State Tax Officer 1 / Deputy
Commercial Tax Officer
Office of the Deputy State Tax Officer
(ST)/Deputy Commercial Tax Officer, padi
assessment circle, station, 4th floor, room no.416,
The Integrated Building for commercial tax and
registration department, south tower, Nandanam,
Chennai - 600035.

..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 of the
impugned proceedings of the Respondent in GSTIN 33BDEPP5620F3ZS/2019-
2020 dated 29.08.2024 and the consequential impugned Summary Order vide
Form GST DRC-07 in Reference No. ZD330824277073C dated 29.08.2024 for
the Tax Period April 2019 March 2020 quash the same.



WEB COPY

WP No. 21632 of 2



For Petitioner(s):

Mr.S.Rajasekar

For Respondent(s):

Ms.G.Dhana Madhri,
Government Counsel (Tax)

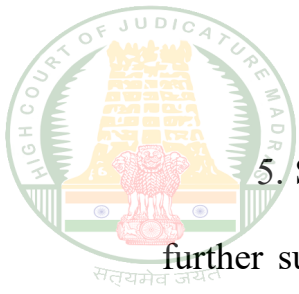
ORDER

An order dated 29.08.2024 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Ms.G.Dhana Madhri, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

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 about 40% of the tax demanded under the impugned order was recovered pursuant thereto. This aspect is required to be verified. On instructions, he submits that additional amounts would be remitted so as to remit 50% in the aggregate. He has made an endorsement to that effect on the bundle.



5. Subject to verifying and confirming that about 40% was recovered and further subject to remittance of additional amounts so as to remit 50% in the aggregate, within **thirty 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 50% of the disputed tax demand.

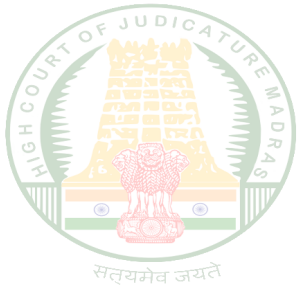
6. The writ petition is disposed of on the above terms. Consequently, connected writ miscellaneous petition is closed. There shall be no order as to costs.

16-06-2026

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

To

The Deputy State Tax Officer 1 / Deputy
Commercial Tax Officer
Office of the Deputy State Tax Officer
(ST)/Deputy Commercial Tax Officer, padi
assessment circle, station, 4th floor, room no.416,
The Integrated Building for commercial tax and
registration department, south tower, nandanam,
chennai - 600035.



WEB COPY

WP No. 21632 of 2



SENTHILKUMAR RAMAMOORTHY, J.

RNA

**WP No. 21632 of 2026
and W.M.P.Nos.23420 & 23421 of 2026**

16-06-2026