



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. 24419 of 2026

and WMP.Nos.26626, 26627 & 26914 of 2026

Gaarnish Interiors Represented by its Proprietor
Mr Pannear Selvam Ganeshan
44, Shanthi Nagar, Denkanikottai Road
Hosur, Krishnagiri, Tamil Nadu - 635109.

..Petitioner

Vs

1. State Tax Officer Hosur (South)
III Circle, Integrated Commercial tax building,
ground floor, seetharamedu, old bus stand,
Hosur – 635109.
2. Deputy Commissioner (ST) (GST), Appeals,
Hosur, No. 3/47 and 3/47-1 to 4,
Gandhi Nagar, Sipcot Phase - II, Kumedepalli
Post, Hosur - 635130.
3. Assistant Commissioner (ST),
Hosur South III Circle
Commercial Taxes Buildings,
Seetharam Nagar, Hosur - 635109.
4. The Branch Manager, DCB Bank Limited
Old no. 13/45, New no. 29, Shanthi Nagar
Hosur, Tamil Nadu - 635109.

..Respondents

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records relating to the impugned order no. ZD330624016544M dated 04.06.2024 passed by the 1st Respondent under Section 74 of the Central Goods and Services Tax Act, 2017



read with the corresponding provision under the Tamil Nadu Goods and Services Tax Act, 2017 for the year 2017-18, and quash the same.

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For Petitioner:

Mr. Srinivasan V

For R1 to R3:

Ms. Amirta Poonkodi Dinakaran
Government Counsel (Tax)

ORDER

An order in original dated 04.06.2024 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 respondents 1 to 3.

3. Learned counsel for the petitioner submits that the 10% pre-deposit was made while lodging the appeal. Subject to giving credit thereto, he submits that an additional 40% of the tax demand would be remitted by the petitioner as a condition for remand. An endorsement has been made on the bundle to that effect.

4. Subject to the petitioner remitting an additional 40% of the disputed tax demand, as agreed to, after giving credit to 10% pre-deposit made earlier, within thirty days from the date of receipt of a copy of this order, the impugned order in original is set aside and the matter is remanded to the first respondent 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 additional 40% of the disputed tax demand. Subject to fulfilment of the above condition, the attachment, if any, of the bank account of the petitioner in relation to the impugned order in the fourth respondent bank shall stand raised.

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.

08-07-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

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4.The Branch Manager, DCB Bank Limited
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