



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP Nos. 26231 to 26234 of 2026
and WMP.Nos.28619 to 28624, 28628, 28636,
28638, 28625 to 28627 of 2026**

In all WPs.

Sri Venkateshwara Granites
Represented by its Partners, K Brinda
SFNO-1335/1, Na, Bagimanoor X Road,
Thogarapalli Village Post Bargur,
Krishnagiri, Tamil Nadu-635203.

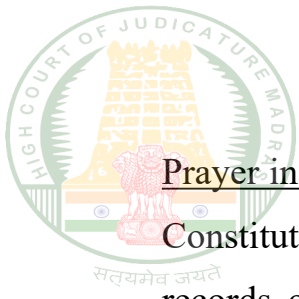
..Petitioner

Vs

1. The Assistant Commissioner(ST)(FAC),
Krishnagiri II Assessment Circle,
Krishnagiri -635001.
2. The Branch Manager
Karur Vysya Bank,
No.20A, Co-operative Colony,
4th Cross, Krishnagiri-635001.

..Respondents

Prayer in W.P.No.26231 of 2026 : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for records of the impugned order in DRC-07 Order under Section 73, Ref No. ZD3309251542576 dated 13.09.2025, on the file of the First Respondent herein and quash the same as illegal, arbitrary against the principles of natural justice and against the law.



Prayer in W.P.No.26232 of 2026 : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for records of the impugned order in DRC-07 Order under Section 73, Ref No. ZD330125233573Q dated 25.01.2025, on the file of the First Respondent herein and the quash the same as illegal, arbitrary against the principle of natural justice and against the law.

Prayer in W.P.No.26233 of 2026 : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for records of the impugned order in GSTIN:33ABXFS0129E1Z6/2018-2019 dated 15.12.2025 along with DRC-07 Order under Section 74, Ref No. ZD331225223357N dated 15.12.2025 consequential rectification rejection order dated 30.03.2026 Ref No. ZD3303262683395, on the file of the First Respondent herein and quash the same as illegal, arbitrary against the principles of natural justice and against the law.

Prayer in W.P.No.26234 of 2026 : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for records of the impugned order in GSTIN:33ABXFS0129E1Z6/2021-2022 dated 19.12.2025 along with DRC-07 Order under Section 73, Ref No. ZD331225313594M dated 19.12.2025 consequential rectification rejection order dated 30.03.2026 Ref No. ZD3303262686828, on the file of the First Respondent herein and quash the same as illegal, arbitrary against the principles of natural justice and against the law.

For Petitioner:

Mr. Poojesh J.
for M/s. ESWAR, KUMAR AND RAO

For R1:

Mr. R. Sethu Prabakaran
Government Counsel (Tax)



COMMON ORDER

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Impugned orders are assailed in these writ petitions on the ground of alleged breach of principles of natural justice.

2. Mr. R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice on behalf of the first respondent.

3. The period of limitation for filing appeals has expired. On instructions, learned counsel for the petitioner agrees to pay 25% of the disputed tax demand in respect of each order. 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 in respect of each order, as agreed to, within thirty days from the date of receipt of a copy of this order, the impugned orders are set aside and the matters are remanded to the first respondent for re-consideration. After providing a reasonable opportunity to the petitioner, fresh orders shall be issued within three months from the date of remittance of 25% 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 orders in the second respondent bank shall stand raised.



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SENTHILKUMAR RAMAMOORTHY J.

KJ

5. The writ petitions are disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

28-07-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

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