



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21-07-2026

CORAM

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 26357 of 2026
and WMP.Nos.28811 & 28812 of 2026**

V.A. Agencies
Represented by its Proprietor,
Rajeshwari, 2/480A, Main Road,
Manvayal, The Nilgiris,
Tamil Nadu- 643 211.

..Petitioner

Vs

1. The State Tax Officer (FAC)
(Also known as the Commercial Tax Officer)
Gudalur Assessment Circle,
Gudalur, The Nilgiris.
2. The Deputy Commissioner (CT)
Commercial Taxes Building,
Coimbatore, Tamil Nadu.

..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 on the files of the 1st Respondent herein in GSTIN/33BWKPR5635K1Z1/2021-22 in FORM GST DRC-07 in Order Reference No. ZD330925219336A dated 18.09.2025 and quash the same.

For Petitioner:

Mr. A.P.Karventhan
for Ms. Siri Chandana K

For Respondents:

Mr. R. Sethu Prabakaran
Government Counsel (Tax)



ORDER

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An order in original dated 18.09.2025 is assailed in this writ petition 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 respondents.

3. Learned counsel for the petitioner submits that 10% pre-deposit was made while lodging the appeal and the petitioner would remit an additional 15% of the tax demand so as to remit 25% in the aggregate as a condition for remand. An endorsement has been made on the bundle to that effect.

4. Subject to the petitioner remitting an additional 15% 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 assessing officer 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 15% of the disputed tax demand.



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.

21-07-2026
(1/2)

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

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SENTHILKUMAR RAMAMOORTHY, J.

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