



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 26333 of 2026
and WMP.No.28779 of 2026**

M/s. Staar Surgicals
GSTIN : 33ACBFS7363M1ZR
Rep by its Partner Rashith Babu.
No. 14-H, Nataraj Building, Salem Main Road,
Dharmapuri, Tamil Nadu, 636701.

..Petitioner

Vs

1. The Deputy Commissioner (GST Appeals)
Salem.
2. The Deputy Commissioner (CT)
Salem, Tamil Nadu.
3. The Deputy State Tax Officer - 2
O/o. The Deputy Commercial Tax Officer,
Dharmapuri Assessment Circle,
Commercial Taxes Building, Ground Floor,
Dharmapuri-636705.

..Respondents

Prayer: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus calling for the records relating to the proceedings initiated by the 3rd Respondent in the impugned Order in Form GST DRC 07 bearing ref No. ZD331024108837L dated 17.10.2024 along with the Annexure vide Case Id : AD3307240209271 dated 17.10.2024 passed by the 3rd respondent along with consequential proceedings in Rejection of Appeal Application in FORM GST APL 02 bearing ref No. ZD330325153492L dated 20.03.2025 passed by the 1st respondent for the From AY 2018-19 to quash the same and direct the 1st respondent to entertain the



appeal filed by the petitioner in FORM GST APL 01 dated 16.03.2025 against the assessment order dated 17.10.2024.

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For Petitioner:

Mr. Dhayanithi SRP
for Ms. R. Hemalatha

For Respondents:

Ms. G. Dhana Madhri
Government Counsel (Tax)

ORDER

Original order dated 17.10.2024 and appellate order dated 20.03.2025 are assailed in this writ petition on the ground of alleged breach of principles of natural justice.

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

3. On instructions, learned counsel for the petitioner agrees to pay 50% of the disputed tax demand as a condition for remand. An endorsement to that effect is made on the bundle.

4. Subject to the condition that the petitioner remits 50% of the disputed tax demand, as agreed to, within thirty days from the date of receipt of a copy of this order, the original order is set aside and the matter is remanded to the



third 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 50% 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 shall stand raised.

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

21-07-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

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WP No. 26333 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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