



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13-08-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 30218 of 2026

&

WMP Nos.33164 & 33166 of 2026

M/s Thirumani Tools and Equipments
GSTIn 33AITPT0761C1Z7
Plot No 7, 1st Floor Bangalore Main Road,
Sriperumbudur 602 105

..Petitioner(s)

Vs

State Tax officer
Sriperumbudur Assessment Circle Ground Floor,
Bangalore Chennai Highway Varadarajapuram
Integrated Commercial Taxes Building,
Nazarethpet, Chennai 600 123

..Respondent(s)

PRAYER : This writ petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of Certiorarified Mandamus calling for the records in Order passed by the Respondents vide GSTIN 33AITPT761C127/2021-22 Dated 12.11.2025 along with DRC 07 dated 12.11.2025 vide Reference No ZD3311251917790 and quash the same and directing the respondent to initiate fresh proceeding by following due process of law.

For Petitioner(s):

Ms.Bhargavi C
Mr.Clint Li Johny



For Respondent(s):

Mr.R.Sethu Prabakaran
Government Advocate (T)

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ORDER

An order dated 12.11.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.

2. Learned counsel for the petitioner submits that 10% pre-deposit is made while filing of appeal. On instructions, he submits that the petitioner agrees to remit an additional 15% of the disputed tax demand as a condition for remand. He has made an endorsement to that effect.

3. Subject to the remittance of an additional 15% of the tax demand under the impugned order 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 reconsideration. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within three months from the date of remittance of the additional 15% of the disputed tax demand. Subject to the fulfilment of the above condition, the bank attachment in relation to the impugned order shall stand raised.



4. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. No costs.

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

KAL

To

State Tax officer
Sriperumbudur Assessment Circle Ground Floor,
Bangalore Chennai Highway Varadarajapuram
Integrated Commercial Taxes Building,
Nazrethpet, Chennai 600 123



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SENTHILKUMAR RAMAMOORTHY, J.

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