



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07.08.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP Nos. 29342, 29345 and 29350 of 2026

and

**W.M.P. Nos.32240, 32241, 32247, 32249,
32252 and 32254 of 2026**

M/s.Dharaa Precisions Private Ltd,
Rep. by its Chief Executive Officer,
A.R.Ramesh
No.C-10, Phase - 1, Sidco Industrial Estate,
SIPCOT, Hosur -635 126

..Petitioner in
all WPs

Vs

The State Tax Officer
(Intelligence), Inspection Cell-3,
O/o. The Joint Commissioner (State Taxes),
Intelligence Division, 3/47 Sapthagiri Complex,
Thorapalli Agraharam Village,
Gandhi Nagar, Hosur Taluk,
Krishnagiri -635 109

..Respondent in
all WPs

WP No. 29342 of 2026: Petition filed under Article 226 of The Constitution of India praying for the issuance of a writ of certiorari to call for the records of the respondent in his proceeding in GSTIN - 33AAHCD9168N1Z1/2020-21 and quash the proceeding dated 30.10.2025 passed therein.

WP No. 29345 of 2026: Petition filed under Article 226 of The Constitution of India praying for the issuance of a writ of certiorari to call for the records of the respondent in his proceeding in GSTIN - 33AAHCD9168N1Z1/2021-22 and quash the proceeding dated 30.10.2025 passed therein.



WP No. 29350 of 2026: Petition filed under Article 226 of The Constitution of India praying for the issuance of a writ of certiorari to call for the records of the respondent in his proceeding in GSTIN - 33AAHCD9168N1Z1/2022-23 and quash the proceeding dated 30.10.2025 passed therein.

For Petitioner: Mr. B. Raveendran
in all WPs

For Respondent: Ms.G.Dhana Madhri,
Special Government Pleader (Tax)
in all WPs

COMMON ORDER

This is the second round of litigation. When the petitioner approached this Court earlier, the orders impugned therein were set aside on condition that the petitioner remits 15% of the tax demand within four weeks from the date of receipt of relevant orders. The petitioner complied with the condition belatedly. In view thereof, the orders impugned in these writ petitions came to be issued.

2. Learned counsel for the petitioner points out that the condition imposed by this Court was complied with with a delay of about three months. He submits that the petitioner is ready and willing to remit an additional 10% as a condition for remand. An endorsement to that effect has been made on the bundle.

3. Ms.G.Dhana Madhri, learned Special Government Pleader (Tax), accepts notice for the respondent. She submits that the petitioner failed to comply with the condition imposed earlier.



4. On perusal of the records, it appears that the petitioner paid 15% of the tax demand after a delay of about three months without applying or obtaining extension from this Court. Learned counsel for the petitioner submits that this was on account of financial difficulties. Considering the fact that the earlier order was complied with, *albeit* belatedly, subject to the remittance of an additional 10% by the petitioner within 60 days from the date of receipt of a copy of this order, the orders impugned herein are set aside and these matters are remanded for reconsideration. After providing a reasonable opportunity to the petitioner, fresh orders shall be issued within three months from the date of remittance of an additional 10% in relation to each impugned order.

5. Given that this is the second round of litigation, it is clarified that it is not intended to create precedent.

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

07.08.2026

Index: Yes/No
Neutral Citation: Yes/No
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To

The State Tax Officer
(Intelligence), Inspection Cell-3,
O/o. The Joint Commissioner (State Taxes),
Intelligence Division, 3/47 Sapthagiri Complex,
Thorapalli Agraharam Village,
Gandhi Nagar, Hosur Taluk,
Krishnagiri -635 109



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SENTHILKUMAR RAMAMOORTHY J.

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