



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07.08.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 29344 of 2026
and W.M.P. No.32243 of 2026**

M/s.Thangam and co
Rep. by its Proprietor
Mr. Perumal Thangam,
7/80, Nachuvayanoor,
Panankattur Post, Omalur Taluk,
Salem District, Tamil Nadu 636 455.

..Petitioner

Vs

The Deputy State Tax officer-II(ST)
O/o.The Deputy Commercial Tax Officer
Mettur Assessment Circle Mettur, Salem.

..Respondent

Petition filed under Article 226 of The Constitution of India praying for the issuance of a writ of certiorari calling for the records relating to the impugned proceedings passed by the Respondent in the order vide GSTIN 33ARBPTO407A2ZJ /2018-19 dated 25/04/2024, along with the consequential order under Section 73 of the TNGST/CGST Act, 2017 issued vide FORM GST DRC-07 Ref. No. ZD330424205064Z dated 25/04/2024 for the financial year 2018-19, to quash the same.

For Petitioner:

Ms.R. Hemalatha

For Respondent:

Mr.R.Sethu Prabakaran,
Government Advocate (Tax)

ORDER

An order dated 25.04.2024 is assailed primarily on the ground that the petitioner did not have reasonable opportunity to submit supporting documents.



2. Mr.R.Sethu Prabakaran, learned Government Advocate (Tax), accepts notice for the respondent.

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

4. Subject to the remittance of 50% of the disputed tax demand, as agreed to, 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 re-consideration. After providing a reasonable opportunity to the petitioner, fresh order shall be issued within three months from the date of remittance of 50% of the disputed tax demand.

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.

07.08.2026

Index: Yes/No
Neutral Citation: Yes/No
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To
The Deputy State Tax officer-II(ST)
O/o.The Deputy Commercial Tax Officer
Mettur Assessment Circle, Mettur, Salem.



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SENTHILKUMAR RAMAMOORTHY, J.

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