



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19.08.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 31693 of 2026

and W.M.P. Nos.34830 and 34833 of 2026

A Albert,
Represented by its Proprietor, Manohar Moses
GSTIN-33AHEPM6024B1ZY,
299, Marudhamalai Road, P.N. Pudur,
Coimbatore -641 041

..Petitioner

Vs

The Deputy State Tax Officer-II
Vadavalli Circle,
Commerical Tax Office,
Dr. Balasundaram Road,
Coimbatore -641 018

..Respondent

Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified mandamus calling for the records pertaining to the Impugned Order in Form GST DRC-07, bearing Reference No.ZD331125032218U dated 03.11.2025 passed by the respondent under Section 73, quash the same, and consequently direct the respondent to drop all recovery proceedings initiated pursuant to the said order.

For Petitioner: Mr. Anish G.K.

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

ORDER

An order dated 03.11.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.



2. Ms.G.Dhana Madhri, learned Special Government Pleader (Tax), accepts notice for the respondent.

3. On instructions, learned counsel for the petitioner submits that the petitioner agrees to remit 25% 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 25% 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 25% of the disputed tax demand. In view of the impugned order being set aside, the attachment of the bank account of the petitioner shall stand raised.

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.

19.08.2026

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

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The Deputy State Tax Officer-II
Vadavalli Circle,
Commerical Tax Office,
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SENTHILKUMAR RAMAMOORTHY, J.

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