



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20-08-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 32091 of 2026
and W.M.P.Nos.35292 & 35297 of 2026**

Tvl.L.Banu And Co,
Represented by its Partner,
Mr. L. Venkatachalapathi,
79, East Street, Uthukuli,
Perundurai TK, Erode,
Tamil Nadu-638751

..Petitioner(s)

Vs

1. The Deputy Commissioner(CT),
GST Appeal (Erode and Salem),
Tamilnadu.
2. The Assistant Commissioner (ST)(FAC),
Chennimalai Asst Circle,
3rd Floor, New Integrated Tax Building,
S.F.No.400/1,7,8 46 Pudur B village,
Erode, Tamilnadu-638002

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari, call for the records on the files of the 2nd Respondent herein in GSTIN 33AAAF6917D2ZN /2021-2022 dated 12.12.2025, order under section 73 of the TNGST Act, 2017 and the summary of the order in Form GST DRC-07 both dated 12.12.2025 issued in Reference No. ZD331225183350Q and Consequential order passed by the 1st



Respondent in GSTIN/Temp ID/UIN 33AAAF6917D2ZN dated 23.06.2026
issued in Reference Number ZD330626225673C and quash the same.

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For Petitioner(s):

M/s.A.N.R.Jayaprathap

For Respondent(s):

Mr.I.Dinesh,
Additional Government Pleader (Tax)

ORDER

An order dated 12.12.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Mr.I.Dinesh, learned Additional Government Pleader (Tax), accepts notice on behalf of the respondents.

3. On perusal of the impugned order, it is evident that such order was issued without hearing the petitioner. The writ petition has been filed after the period of limitation expired.

4. Learned counsel for the petitioner submits that 10% pre-deposit was made while filing the appeal. On instructions, it is submitted that the petitioner agrees to remit an additional 15% as a condition for remand. An endorsement to that effect has been made on the bundle.



5. Subject to the remittance of an additional 15% by the petitioner of the tax demand within **thirty days** from the date of receipt of a copy of this order, the impugned order is set aside so as to provide a reasonable opportunity to the petitioner to contest the tax demand on merits and the matter is remanded 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 an additional 15% of the disputed tax demand.

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

20-08-2026

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

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SENTHILKUMAR RAMAMOORTHY, J.

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