



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 19858 of 2026
and W.M.P.No.21193 of 2026**

V Thangaraj
S/o.Veerassamy,
No.46/28, Pillaiyar Kovil Street,
Karattur, Gobichettipalayam,
Erode District-638 476

..Petitioner(s)

Vs

The Assistant Commissioner (State Tax)
Gobichettipalayam,
Erode District-638 476

..Respondent(s)

PRAYER: Writ 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 Impugned summary order dated 10.02.2024 in DRC-07 vide Ref. No. ZD330224055971I passed by the Respondent and quash the same as arbitrary, against the principles of natural justice and total inconformity with the provisions of the GST Act, 2017.

For Petitioner(s):

Mr.Vasanthanayagan K

For Respondent(s):

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



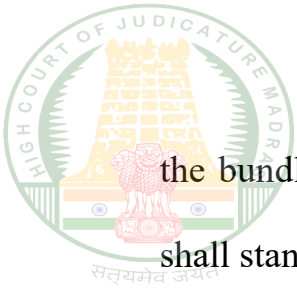
ORDER

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The petitioner had challenged multiple assessment orders in a batch of writ petitions, wherein the first case was W.P.No.6378 of 2026. Said matters were disposed of on 05.03.2026 after taking note of the fact that a sum of Rs.16,44,514/- was said to have been recovered. The order was issued subject to verification of the above mentioned recovery.

2. Learned counsel for the petitioner submits that the present writ petition forms part of the said batch and that the recovery of Rs.16,44,514/- protects revenue interest. He also submits that re-consideration is warranted because the petitioner was not heard before the impugned order was issued.

3. Subject to verifying and confirming that a sum of Rs.16,44,514/- was recovered from the petitioner, the impugned order is set aside 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 verifying and confirming the recovery made earlier. In case it is found that no recovery was made in respect of the demand under the impugned order, the petitioner shall pay 50% of the disputed tax. On instructions, learned counsel for the petitioner agrees to do so and has made an endorsement to that effect on



the bundle. Subject to fulfilment of the above condition, the bank attachment shall stand raised.

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

09-06-2026

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

To

The Assistant Commissioner (State Tax)
Gobichettipalayam,
Erode District-638 476



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SENTHILKUMAR RAMAMOORTHY, J.

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