



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-06-2026

CORAM

WEB COPY

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 20407 of 2026
and WMP.Nos.21909 & 21910 of 2026**

Tvl Ramasamy Krishnakumar
No.1, Ground Floor,
Angala Parameshwari Koil Second Street,
MGR Nagar, K K Nagar,
Chennai, Tamilnadu – 600078.

..Petitioner(s)

Vs

The State Tax Officer - 1
KK Nagar Assessment Circle,
5th floor, PAPJM Annex Building,
Greens Road, Chennai 600 006.

..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus calling for the records of Respondent's order vide GSTIN : 33FFZPK0648H1Z0 Dated 24.06.2024 and the issuance of DRC - 07 bearing the reference No. ZD330624256015N under Section 74 of the TNGST Act 2017, for the financial year 2021-22 and quash the same and consequently direct the Respondent to consider the matter afresh by providing sufficient opportunity of hearing.

For Petitioner:

Ms. P.E.R. Mangala Suvigaran

For Respondent:

Ms. Amirta Poonkodi Dinakaran
Government Counsel (Tax)



ORDER

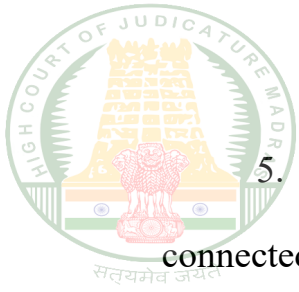
WEB COPY

An order dated 24.06.2024 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.

2. Ms. Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

3. The period of limitation for filing an appeal has expired. On instructions, learned counsel for the petitioner agrees to pay 50% of the disputed tax demand. An endorsement to that effect is made on the bundle.

4. Subject to the condition that the petitioner remits 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, a fresh order shall be issued within three months from the date of remittance of 50% of the disputed tax demand. In view of the impugned order being set aside, the attachment, if any, 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.

WEB COPY

10-06-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

The State Tax Officer - 1
KK Nagar Assessment Circle,
5th floor, PAPJM Annex Building,
Greens Road, Chennai 600 006.



WEB COPY

WP No. 20407 of 2



SENTHILKUMAR RAMAMOORTHY, J.

KJ

WP No. 20407 of 2026
and WMP.Nos.21909 & 21910 of 2026

10-06-2026