



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 18487 of 2026

and

W.M.P. Nos.19825 and 19830 of 2026

Obuli Mukesh Enterprise
Represented by its Proprietor M.Obulirajan
6/715 A, Gandhi Nagar, Maniyanoor,
Salem 636 010.

..Petitioner

Vs

Assistant Commissioner (ST) (FAC)
Kondalampatty Circle, Salem.

..Respondent

Petition filed under Article 226 of The Constitution of India praying for the issuance of a writ of certiorari to call for the records on the file of the Respondent herein in FORM GST DRC-07 with Reference No ZD330225043733O dated 05.02.2025 in GSTN 33AAFPO9620D1ZX/2020-21 dated 05.02.2025 and quash the same .

For Petitioner:

Mr.N.Chandirasekar

For Respondent:

Mr.L.Gokulraj,
Govt. Counsel (Tax)



ORDER

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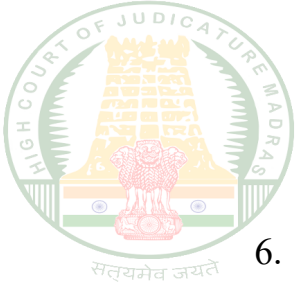
An order dated 05.02.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.

2. Mr.L.Gokulraj, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

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 long after the period of limitation expired.

4. On instructions, learned counsel for the petitioner agrees to pay 25% of the disputed tax demand. An endorsement to that effect is made on the bundle.

5. Subject to the condition that the petitioner remits 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, a fresh order shall be issued within three months from the date of remittance of 25% of the disputed tax demand.



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

04-06-2026

Index: Yes/No

Neutral Citation: Yes/No

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To

The Assistant Commissioner (ST) (FAC)
Kondalampatty Circle, Salem.



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SENTHILKUMAR RAMAMOORTHY, J.

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