IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 17950 of 2026
and WMP.Nos.19283 & 19285 of 2026

JAI SRI KRISHNAR SILKS
Mrs. BHARATHI
Rep. by its Proprietor,
No. 30/ 250, N.M. Road,
Avadi, Chennai – 600054.

..Petitioner

Vs

The State Tax Officer(ST)
Avadi Assessment Circle,
Integrated commercial Taxes building
Tiruvallur Division, First floor, Room No.123,
Elephant Gate Bridge Road
Vepery, Chennai-600 003.

..Respondent

Writ Petition has been filed under Article 226 of the Constitution of India praying for the issuance of a writ of Certiorarified Mandamus calling for the records of the Respondent pertaining to the impugned order dated 04.12.2025 in FORM GST DRC-07 bearing reference No. ZD331225055460S / FY 2021-2022 under Section 73 of the Central Goods and Services Tax Act, 2017 read with the Tamil Nadu Goods and Services Tax Act, 2017, by the Respondent, and quash the same as illegal, arbitrary and without jurisdiction, redo and consequently direct the Respondent to permit the Petitioner to file statutory appeal.

For Petitioner: Mr. Suresh T.

For Respondent: Mr. R.Sethu Prabakaran, Govt. Counsel (Tax)

ORDER

An order dated 04.12.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Mr. R.Sethu Prabakaran, 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.

4. On instructions, learned counsel for the petitioner agrees to remit 10% of the disputed tax demand as a condition for remand. An endorsement to that effect has been made on the bundle.

5. Subject to the condition that the petitioner remits 10% 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 10% 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

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SENTHILKUMAR RAMAMOORTHY, J.

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