



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP Nos. 17404 & 17411 of 2026
and W.M.P.Nos.18672, 18666 & 18667 of 2026**

Star Granites
Represented by its Proprietor
Rizwan Shamohmed Sahib,
S.No.84-84/1, Jagadevi Palayam,
Barugur Taluk, Krishnagiri, Tamil Nadu- 635 109

..Petitioner(s) in both
WP's

Vs

1. The Assistant Commissioner (ST) (FAC)
Krishnagiri -II, Assessment Circle,
Hosur, Tamil Nadu.
2. The Deputy Commissioner (CT)
Commercial Taxes Building, Hosur, Tamil Nadu

..Respondent(s) in both WP's

PRAYER in W.P.No.17404 of 2026: Writ Petition is filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, calling for the records on the files of the 1st Respondent herein in GSTIN/33AKHPR1671F1Z8/2021-22 in FORM GST DRC-07 in Order Reference No. ZD331125126534R dated 08.11.2025 and quash the same.

PRAYER in W.P.No.17411 of 2026: Writ Petition is filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, calling for the



records on the files of the 2nd Respondent herein in FORM GST APL-02 in reference no. ZD330226248169C dated 27.02.2026 and quash the same.

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For Petitioner(s):
in both WP's

Mr.Siri Chandana. K

For Respondent(s):
in both WP's

Mr.L.Gokulraj,
Government Counsel (Tax)

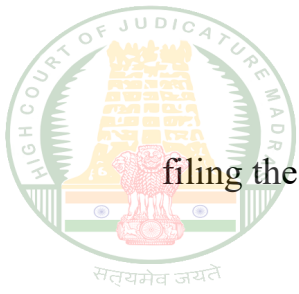
COMMON ORDER

An order-in-original dated 08.11.2025 and an appellate order dated 27.02.2026 are assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

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

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

4. On instructions, learned counsel for the petitioner agrees to pay 25% of the disputed tax demand, after taking into account the pre deposit made while



filing the appeal. An endorsement to that effect has been made on the bundle.

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5. Subject to the condition that the petitioner remits 25% of the disputed tax demand within **thirty days** from the date of receipt of a copy of this order, after giving credit to the pre deposit made while filing the appeal, the impugned order-in-original 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 petitions are disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

03-06-2026

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

1. The Assistant Commissioner (ST) (FAC)
Krishnagiri -II, Assessment Circle,
Hosur, Tamil Nadu.
2. The Deputy Commissioner (CT)
Commercial Taxes Building, Hosur, Tamil
Nadu



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WP Nos. 17404 & 17411 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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