



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 17683 of 2026

&

WMP Nos.19000 & 19001 of 2026

ARR And Co

Represented by its Director Mr

A .Ramesh

No.4-6/92, Periyar Nagar, Thangamapuripattinam,

Mettur, Salem District 636 402

..Petitioner(s)

Vs

1. Deputy Commissioner CT

Appellate Authority,

Salem

2. The Deputy State Tax Officer 2 (ST)

Mettur Assessment Circle,

Salem District

..Respondent(s)

Prayer: This writ petition is filed under Article 226 of the Constitution of India praying for issuance of writ of Certiorari to call for the records of the impugned order dated 16.10.2025 in FORM GST APL-02 in Reference No.ZD331025169483H passed by the 1st respondent and the impugned order dated 17.09.2025 in FORM GST APL-02 in Reference No.ZD3309252055495 passed by the 1st respondent/Appellant Authority together with the impugned order dated 21.02.2025 bearing Reference No.ZD330225213720Z in FORM GST DRC-07 along with its annexure of the 2nd respondent passed in the petitioners in GSTIN No.33AALFA1088M1Z9 for the FY 2020-21.

For Petitioner(s):

Mr.Sathiyaraj E.

S.Elvin Niha



For Respondent(s): Mr.L.Gokulraj, Govt. Advocate

WEB COPY

ORDER

An order-in-original dated 21.02.2025 and orders-in-appeal dated 17.09.2025 and 16.10.2025 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 respondents.

3. On perusal of the impugned order-in-original, it is evident that the tax proposal was confirmed because the petitioner did not file any written objection or attend the personal hearing. In view of the assertion that the petitioner could not participate in proceedings on account of not being aware of the same, the interest of justice warrants reconsideration subject to putting the petitioner on terms.

4. Learned counsel for the petitioner submits that the entire tax demand under the impugned order was recovered. On verification, learned Government Counsel confirms the same.

5. In view of the order-in-original being issued without the petitioner being heard, reconsideration is warranted. The revenue interest stands protected



on account of recovery.

WEB COPY

6. In these facts and circumstances, the impugned orders are set aside and the matter is remanded to the 2nd respondent for reconsideration. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within three months from the date of receipt of a copy of this order.

6. This writ petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. No costs.

11-06-2026

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

KAL



To
WEB COPY

1. Deputy Commissioner CT
Appellate Authority,
Salem

2. The Deputy State Tax Officer 2 (ST)
Mettur Assessment Circle,
Salem District



WEB COPY

WP No. 17683 of 2



**WP No. 17683 of 2026
&
WMP Nos.19000 & 19001 of 2026**

11-06-2026