



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 19531 of 2026

and

W.M.P. Nos.20812 and 20813 of 2026

Aneesh Traders
GSTIN -33BCNPS9589L1ZF,
Represented by its Proprietor
Chinnasamy Senthilkumar,
511A, Palanisamy Nagar, 1st Street, Vellakovil,
Tiruppur, Tamil Nadu-638 111

..Petitioner

Vs

The Assistant Commissioner
Vellakovil, Tiruppur-III,
Tiruppur.

..Respondent

Petition filed under Article 226 of the Constitution of India, praying for issuance of writ of certiorari to call for the records pertaining to the impugned order in Form GST DRC-07 bearing reference no. ZD3302252535699 dated 25.02.2025 for the tax period 2020-2021 issued by the respondent and quash the same.

For Petitioner:

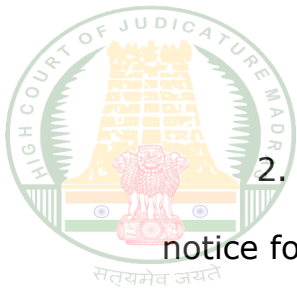
Ms. Madhumitha .K

For Respondent:

Mr.L.Gokulraj,
Government Counsel (Tax)

ORDER

An order dated 25.02.2025 is impugned primarily on the ground of breach of principles of natural justice.



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

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3. The period of limitation for filing an appeal has expired. 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.

4. 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.

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.

09.06.2026

Index: Yes/No
Neutral Citation: Yes/No
mmi

To

The Assistant Commissioner
Vellakovil, Tiruppur-III,
Tiruppur.



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WP No. 19531 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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WP No. 19531 of 2026

09.06.2026