



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-06-2026

CORAM

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 19151 of 2026
and WMP.Nos.20427 & 20429 of 2026**

New Pattukottai Kamatchi Mess
Managing Partner Mr. K. Selvakumar,
Old No. 3, New No. 4, Dr. Singaravelu Street,
T. Nagar, Chennai-600 017.

..Petitioner

Vs

The Superintendent, Range- II
O/o. The Superintendent of GST and Central
Excise, Thiyagaraya Nagar Division, Chennai
South Commissionerate, Chennai-600 035.

..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus to call for the records relating to the impugned order dated 03.02.2025 in Form GST DRC-07 vide Ref No. ZD3302250140519 bearing GSTIN : 33AAOFN6582C1Z5, pertaining to the Tax period DEC 2017 - MAR 2020 issued by the respondent as arbitrary and illegal and quash the same and further direct the respondent to redo the adjudication in accordance with law after granting opportunity of personal hearing to the petitioner.



For Petitioner:

Ms. Mitra B

For Respondent:

Ms. S.Premalatha, SPC

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ORDER

An order dated 03.02.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.

2. Ms. S.Premalatha, learned Senior Panel Counsel, accepts notice on behalf of the respondent.

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.

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Index : Yes/No

Neutral Citation : Yes/No

KJ

To

The Superintendent, Range- II
O/o. The Superintendent of GST and Central Excise, Thiyagaraya Nagar
Division, Chennai South Commissionerate, Chennai-600 035.



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SENTHILKUMAR RAMAMOORTHY, J.

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