



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 17940 of 2026
and
WMP Nos. 19274 & 19276 of 2026**

Mr.Sembana Gounder Chinnusamy Senthilkumar

..Petitioner(s)

Vs

1. The State Tax Officer/ The Commercial Tax Officer, Chithode Assessment Circle, Erode.
2. The Deputy Commissioner (CT), Erode, 131, Brough Road, Commercial Taxes Building, Erode- 638001.

..Respondent(s)

Writ Petition has been filed under Article 226 of The Constitution of India praying for the issuance of a writ of Certiorari, calling for the records on the files pertaining to Form DRC-07 vide Ref. No. ZD330225253262T dated 25.02.2025, along with a detailed order annexed thereon vide GSTIN: 33BPHPS8167M1Z4 /2020-21 dated 25.02.2025 passed by the 1st Respondent, and the Form GST APL-02 vide Ref. No. ZD330126176314M dated 27.01.2026 passed by the 2nd Respondent, and quash the same.

For Petitioner(s): Mr.M.Neshapriyan

For Respondent(s): Ms.Amirta Poonkodi Dinakaran
Government Counsel (Tax)

**ORDER**

The Original Order dated 25.02.2025 and the Appeal Order dated 27.01.2026 are challenged in this writ petition primarily on the ground of breach of principles of natural justice.

2. Ms.Amirta Poonkodi Dinakaran, learned Government Counsel (Tax) accepts notice on behalf of the respondents.

3. On perusal of the impugned order, it is evident that said orders were 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 remit 25% 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 25% of the disputed tax demand (after giving credit to the 10% pre-deposit made while filing the appeal) within thirty days from the date of receipt of a copy of this order, the impugned orders are 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 the said 25% of the



disputed tax demand.

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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.

02-06-2026

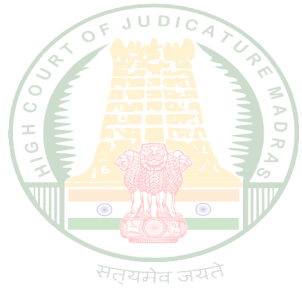
Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

Jeni

To

1.The State Tax Officer/ The Commercial Tax Officer,
Chithode Assessment Circle,
Erode.

2.The Deputy Commissioner (CT),
Erode, 131, Brough Road, Commercial Taxes Building,
Erode- 638001.



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SENTHILKUMAR RAMAMOORTHY, J.

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