



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02-06-2026

CORAM

WEB COPY

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 18044 of 2026
and
WMP Nos. 19401 & 19402 of 2026**

Amutham Foods
Represented by its Proprietor, Palanisamy Subha,
GSTIN: 33BBMPS9906B1ZI,
Akshaya Arcade, Vellingiri Nagar,
Navavuoor Pirivu, Bharathiyar University,
Coimbatore 641 046.

..Petitioner(s)

Vs

The Deputy State Tax Officer- II
Vadavalli Circle,
Commercial Tax Office Complex,
Dr.Balasundaram Road,
Coimbatore- 641 018.

..Respondent(s)

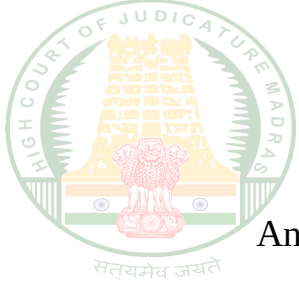
Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a writ of Certiorarified Mandamus, calling for the records pertaining to the impugned order in Form GST DRC- 07, bearing Reference No. ZD331125342660S dated 19.11.2025 passed by the respondent under Section 73, quash the same, and consequently direct the respondent to drop all recovery proceedings initiated pursuant to the said order and Consequently lift the bank attachment.

For Petitioner(s):

Mr.Anish G K

For Respondent(s):

Ms.Amirta Poonkodi Dinakaran
Government Counsel (Tax)

**ORDER**

An order dated 19.11.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

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

3. On perusal of the impugned order, 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 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 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.



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

The Deputy State Tax Officer- II
Vadavalli Circle,
Commercial Tax Office Complex,
Dr.Balasundaram Road,
Coimbatore- 641 018.



WEB COPY



SENTHILKUMAR RAMAMOORTHY, J.

Jeni

WP No. 18044 of 2026

02-06-2026