



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-06-2026

CORAM

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 17891 of 2026
and WMP.Nos.19225 & 19226 of 2026**

OM Muruga Earth Movers
(Represented by its Proprietor
Raman Subramanian),
New No.8, Kannadhasan Street,
Thanthai Periyar Nagar,
Kaivelly, Pallikaranai,
Chennai, Tamil Nadu, 600100.

..Petitioner

Vs

The State Tax Officer
Medavakkam Assessment Circle,
Integrated commercial and Registration Building,
Room No.230, II Floor,
Nandanam, Chennai-35.

..Respondent

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 of the Respondent herein in his proceeding in FORM GST DRC - 07 with Reference No.ZD330824217812G along with detailed order in GSTN 33BAQPS1278F2ZE / 2019-20 both dated 24.08.2024 for the tax period APR 2019 - MAR 2020 and quash the same.



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For Petitioner:

Mr. Karventhan A P

For Respondent:

Ms. Amirta Poonkodi Dinakaran
Government Counsel (Tax)

ORDER

An order dated 24.08.2024 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.

2. Ms. Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), 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 50% of the disputed tax demand. An endorsement to that effect is made on the bundle.

4. Subject to the condition that the petitioner remits 50% 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 50% 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.

04-06-2026

Index: Yes/No

Neutral Citation: Yes/No

KJ

To

The State Tax Officer
Medavakkam Assessment Circle,
Integrated commercial and Registration Building,
Room No.230, II Floor,
Nandanam, Chennai-35.



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SENTHILKUMAR RAMAMOORTHY, J.

KJ

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