



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 16781 of 2026
and W.M.P.No.18030 of 2026**

Tvl.Annavilankanni Stores
GSTIN. 33DLIPS7591Q1ZZ
Represented by its Proprietor Samtony
10/303A, Mysore Road, Gudalur,
The Nilgiris - 643 212.

..Petitioner(s)

Vs

The Deputy Commercial Tax Officer
Gudalur Assessment Circle
Gudalur, The Nilgiris.

..Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, to call for the records pertaining to the impugned order in Form GST DRC-07 bearing reference no. ZD330225218894D/2020-21 dated 21.02.2025 issued by the Respondent and quash the same.

For Petitioner(s):

Mr.G.Derrick Sam



For Respondent(s):

Mr.R.Sethu Prabakaran,
Government Counsel (Tax)

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ORDER

An order dated 21.02.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.

2. Mr.R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice for the sole respondent.

3. The period of limitation for filing an appeal has long expired. On instructions, learned counsel for the petitioner submits that 100% of the disputed tax demand has been recovered from the Electronic Credit Ledger of the petitioner. An endorsement to that effect is made on the bundle.

4. Considering the aforesaid, subject to verifying and confirming that 100% of disputed tax demand was recovered from the petitioner, the order impugned herein is set aside and the matter is remanded for re-consideration. Consequently, the bank attachment shall stands raised.

5. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within *three months* from the date of verifying and confirming



the recovery. No costs. Consequently, the connected writ miscellaneous petitions are closed.

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

The Deputy Commercial Tax Officer
Gudalur Assessment Circle
Gudalur
The Nilgiris.



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SENTHILKUMAR RAMAMOORTHY, J.

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