



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 21556 of 2026

and W.M.P. Nos.23340 and 23341 of 2026

Kuppusamy Mohan
No. 63/90, Kamaraj Nagar
Anna Nagar S.O
Chennai Tamil Nadu 600 040

..Petitioner

Vs

State Tax Officer
No.4/109, Room No.109, 1st Floor,
Integrated Commercial Taxes Building,
Nazarathpet, Poonamallee, Chennai-600 123

..Respondent

Petition filed under Article 226 of the Constitution of India, praying for issuance of writ of certiorarified mandamus calling upon the records of the impugned order issued by the Respondent in GSTN 33AJBPM4288L1ZX/2022-23 dated 01.08.2025 along with Summary of Order in FORM GST DRC 07 bearing Reference No.ZD330825004373N dated 01.08.2025, quash the same and consequently remand the matter to the Respondent directing them to entertain the records, documents and reply from the Petitioner and then pass order after affording a personal hearing to the Petitioner.

For Petitioner:

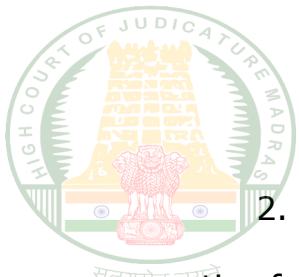
Mr.V.Prasanth Kiran
for Ms.Rukmani Venugopalan

For Respondent:

Ms.G.Dhana Madhri,
Government Counsel (Tax)

ORDER

An order dated 01.08.2025 is assailed primarily on the ground of breach of principles of natural justice.



2. Ms.G.Dhana Madhri, learned Government Counsel (Tax), accepts notice for the respondent.

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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.

17.06.2026

Index: Yes/No
Neutral Citation: Yes/No
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To

The State Tax Officer,
No.4/109, Room No.109, 1st Floor,
Integrated Commercial Taxes Building,
Nazarathpet, Poonamallee, Chennai-600 123.



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SENTHILKUMAR RAMAMOORTHY, J.

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