



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-06-2026

CORAM

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 19087 of 2026
and WMP.Nos.20335 & 20337 of 2026**

Sarvah Infra Private Limited,
Represented by its Managing Director,
Shri Duddukuri Ravikumar,
Shoolagiri Block, SF No. 70/1E,
Mididhepalli Village, Hosur Taluk,
Krishnagiri District 635105.

..Petitioner

Vs

The State Tax Officer (FAC) (Intelligence),
Adjudication and Legal Wing,
3/47 Sapthagiri Complex,
Thorapalli Agraharam Village,
Adj.to Ashok Leyland Unit-II,
Gandhi Nagar, Hosur 635109.

..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for records pertaining to the issue of the impugned Order dated 29.09.2025 along with summary to the order in the form DRC 07 bearing reference no. ZD3309254144569 dated 29.09.2025 passed by the respondent and quash the same in as much as the impugned order lacks in jurisdiction, without the authority of law, and in contravention of the provisions of Section 74 of the CGST Act and Articles 14, 19 (1) (g) and 265 of the Constitution.



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For Petitioner:

Ms. N.Asmitha

For Respondent:

Mr. R.Sethu Prabakaran
Government Counsel (Tax)

ORDER

An order dated 29.09.2025 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 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 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.



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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.

08-06-2026
(2/4)

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

The State Tax Officer (FAC) (Intelligence),
Adjudication and Legal Wing,
3/47 Sapthagiri Complex,
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SENTHILKUMAR RAMAMOORTHY J.

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