



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.19651 of 2026

and

W.M.P.Nos.20962 and 20963 of 2026

Sri Vijayalakshmi Traders,
Rep. by its Proprietor,
Lakshminarayanan Manikandan,
203-Q2, Chennai Salai,
Krishnagiri – 635 001.

..Petitioner

Vs

The Assistant Commissioner (ST)(FAC),
Krishnagiri-I Assessment Circle,
Krishnagiri.

..Respondent

Petition filed under Article 226 of the Constitution of India, praying for issuance of writ of certiorari calling for the records on the file of respondent in impugned order vide GSTIN:33AKXPM3196Q2Z1/2019-2020 dated 17.10.2024 along with consequential order in Form GST DRC-07 bearing a Ref.No.ZD331024115608R dated 17.10.2024 for the tax Period April 2019 to March 2020 and quash the same as arbitrary, against the principles of natural justice.

For Petitioner : Mr.Vignesh Kumar K
for M/s.S.Kannan

For Respondent : Ms.Amirta Poonkodi Dinakaran
Government Counsel (Tax)



ORDER

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An order dated 17.10.2024 is impugned primarily on the ground of breach of principles of natural justice.

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

3. On perusal of the impugned order, it is clear that the tax proposal was confirmed because the tax payer had not responded to the show cause notices or appeared for the hearing.

4. On instructions, learned counsel for the petitioner agrees to remit 50% of the disputed tax demand under the impugned order as a condition for remand. An endorsement to that effect is made on the bundle.

5. Subject to the remittance of 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, fresh order shall be issued within three months from the date of remittance of 50% of the disputed tax demand.



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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.

09.06.2026

Index: Yes/No

Neutral Citation: Yes/No
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To

The Assistant Commissioner (ST)(FAC),
Krishnagiri-I Assessment Circle,
Krishnagiri.



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SENTHILKUMAR RAMAMOORTHY, J.

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