



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 19636 of 2026

and

W.M.P. Nos.20954 and 20955 of 2026

M/s.Aboorva Glo-High Fuels,
Rep. by its Proprietor Sembian Pratheeba,
345, West Main Road, Pennadam,
Tittagudi, Cuddalore 606 105

..Petitioner

Vs

The State Tax Officer (ST)
Office of the Deputy Commercial Tax Officer,
Chidambaram-II Assessment Circle,
Cuddalore.

..Respondent

Petition filed under Article 226 of The Constitution of India praying for the issuance of a writ of certiorarified mandamus to call for the records of the Respondent in the impugned order in GSTIN 33DDYPP9211E2Z6/ 2021-2022 dated 28.11.2025 along with consequential order in Form DRC-07 bearing a Ref No ZD331125487037F dated 28.11.2025 for the Period 2021-2022 and quash the same as it is being contrary to the provision of CGST Act, 2017.

For Petitioner:

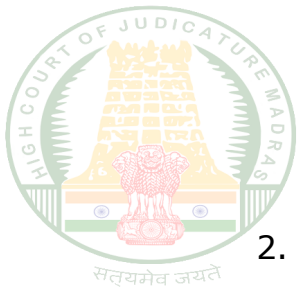
Mr.Vignesh Kumar.K
for M/s.S.Kannan

For Respondent:

Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)

ORDER

An order dated 28.11.2025 is impugned primarily on the ground of breach of principles of natural justice.



WEB (Tax)

2. Ms.Amirta Poonkodi Dinakaran, learned Government Counsel

(Tax), accepts notice for the respondent.

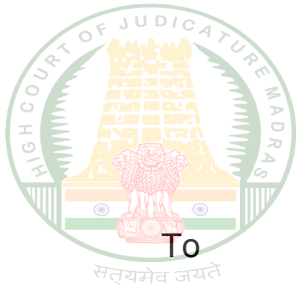
3. The period of limitation for filing an appeal has expired. On instructions, learned counsel for the petitioner agrees to pay 25% of the disputed tax demand. An endorsement to that effect is made on the bundle.

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.

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.

09.06.2026

Index: Yes/No
Neutral Citation: Yes/No
mmi



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To

WEB COPY

The State Tax Officer (ST)
Office of the Deputy Commercial Tax Officer,
Chidambaram-II Assessment Circle,
Cuddalore.



WEB COPY

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SENTHILKUMAR RAMAMOORTHY, J.

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