



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 19631 of 2026

and

W.M.P. Nos.20948 and 20949 of 2026

Sri Lakshmi Narasimma Hardwares
Rep. by its Proprietor Krishna Murthy,
3/183, Thippanappalli Link Road,
Krishnagiri 635 115.

..Petitioner

Vs

The Deputy State Tax Officer 2
Office of the Deputy Commercial Tax Officer,
Krishnagiri-I Assessment Circle,
Krishnagiri.

..Respondent

Petition filed under Article 226 of The Constitution of India praying for the issuance of a writ of certiorari calling for the records on the file of respondent in the impugned order in GSTIN 33EEVPM0485J1ZX /2018 - 2019 dated 03.12.2025 along with consequential order in Form DRC-07 bearing a Ref No ZD331225038234S dated 03.12.2025 for the Period 2018- 2019 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

An order dated 03.12.2025 is assailed 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.

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3. On perusal of the impugned order, it is evident that the tax proposal was affirmed on the ground that the petitioner had not replied to the show cause notice or participated in hearings.

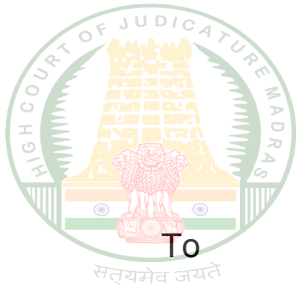
4. On instructions, learned counsel for the petitioner consents to remitting 10% of the disputed tax demand as a condition for remand. He has made an endorsement to that effect on the bundle.

5. Subject to the petitioner remitting 10% 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 petitioner making the remittance of 10% of disputed tax demand.

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

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The Deputy State Tax Officer 2
Office of the Deputy Commercial Tax Officer,
Krishnagiri-I Assessment Circle,
Krishnagiri.



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SENTHILKUMAR RAMAMOORTHY, J.

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