IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 18711 of 2026
and
W.M.P. No.19992 of 2026

M/s.Aakash Traders
Represented by its Proprietor, Mr. Vadivel,
S/o. A.Durairaj,
35, Chinnamuthu Main Street,
Edayankattuvalasu, Erode -638 011.

..Petitioner

Vs

The Deputy State Tax Officer 1
Thindal Assessment Circle,
Department of Commercial Taxes,
O/o. the Assistant Commissioner (ST),
D.No.161, Meenakshi Sundaranar Salai,
Erode – 638 001.

..Respondent

Petition filed under Article 226 of The Constitution of India praying for the issuance of a writ of certiorari to call for the records of the impugned summary order dated 22.08.2024 in DRC-07 under Section 73 of the GST Act, 2017 vide Ref. No. ZD3308241975820 passed by the Respondent and quash the same as arbitrary, against the principles of natural justice and total inconformity with the provisions of the GST Act, 2017.

For Petitioner: Mr.Vasanthanayagan K

For Respondent: Mr.L.Gokulraj,
Govt. Counsel (Tax)

ORDER

An order dated 22.08.2024 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Mr.L.Gokulraj, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

3. On perusal of the impugned order, it is evident that such order was issued without hearing the petitioner. The writ petition has been filed after the period of limitation expired.

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

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

6. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petition is closed. There shall be no order as to costs.

03.06.2026

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

To

The Deputy State Tax Officer 1
Thindal Assessment Circle,
Department of Commercial Taxes,
O/o. the Assistant Commissioner (ST),
D.No.161, Meenakshi Sundaranar Salai,
Erode – 638 001.

SENTHILKUMAR RAMAMOORTHY, J.

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