



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 19524 of 2026

and

W.M.P. No.20802 of 2026

Palanisamy
S/o.Poosaripalayam Sennimalai Gounder,
218, Muniyappan Kovil Thottam,
Kalliyangadu, TN Palayam,
Erode District-638 506.

..Petitioner

Vs

The Deputy State Tax Officer 1
Sathyamangalam Assessment circle
Sathiyamangalam
Erode District.

..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 02.12.2025 in DRC-07 vide Ref. No. ZD331225019392R 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:

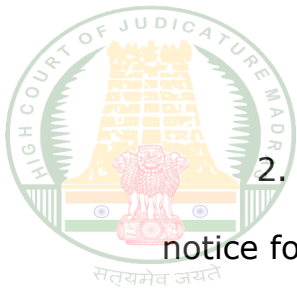
Mr.Vasanthanayagan K

For Respondent:

Mr.L.Gokulraj,
Government Counsel (Tax)

ORDER

An order dated 02.12.2025 is impugned primarily on the ground of breach of principles of natural justice.



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

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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 petition is 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 Deputy State Tax Officer 1
Sathyamangalam Assessment circle
Sathiyamangalam, Erode District.



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SENTHILKUMAR RAMAMOORTHY, J.

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