IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 18607 of 2026
and
W.M.P. Nos.19927 and 19929 of 2026

M Arumugam
Rep. by its Proprietor M. Arumugam,
No.1/91, Jeeva Nagar, 3rd Street,
Pudupattinam 603 102

..Petitioner

Vs

The Deputy State Tax Officer 2 (ST)
Thirukazhukundram Assessment Circle,
No.42, Wahab Nagar,
Thirukazhukundram – 603 109.

..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 relating to the impugned order bearing Reference No. ZD3312251633150 / FY 2021-2022 dated 11.12.2025, passed by the respondent under Section 73 of the TNGST Act, 2017 in Form GST DRC-07 and quash the same as illegal, arbitrary and violative of principles of natural justice, and consequently remand the matter back to the Respondent for fresh consideration after affording a reasonable opportunity of hearing to the petitioner.

For Petitioner: Mr.Suresh T

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

ORDER

An order dated 11.12.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

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

3. On perusal of the impugned order, it is evident that the tax proposal was confirmed because the petitioner did not file any written objection or attend the personal hearing. In view of the assertion that the petitioner could not participate in proceedings on account of not being aware of the same, the interest of justice warrants reconsideration subject to putting the petitioner on terms.

4. On instructions, learned counsel for the petitioner agrees to remit 25% 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 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.

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.

03.06.2026

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

To

The Deputy State Tax Officer 2 (ST)
Thirukazhukundram Assessment Circle,
No.42, Wahab Nagar,
Thirukazhukundram – 603 109.

SENTHILKUMAR RAMAMOORTHY, J.

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