



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.19704 of 2026

and

W.M.P.Nos.21006 and 21008 of 2026

D K Jewellery
(Rep. by its proprietor,
Mr.Koteeswaran),
164/152, N S C Bose Road,
Sowcarpet, Chennai,
Tamil Nadu – 600 079.

..Petitioner

Vs

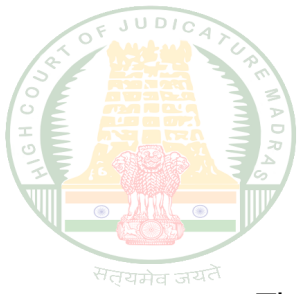
The Deputy State Tax Officer,
NSC Bose Road Assessment circle,
Room No. 315, Third Floor,
Integrated Commercial Taxes Offices Building,
Chennai North Division,
No.32 Elephant Gate Bridge Road,
Chennai – 600 003.

..Respondent

Petition filed under Article 226 of the Constitution of India, praying for issuance of writ of certiorari calling for the records on the file of the respondent herein in his proceeding in FORM GST DRC- 07 with Reference No.ZD330425065078E dated 07.04.2025 along with detailed order in GSTN:33AFZPK4406J1Z4/2021-22 for the tax period April 2021 to March 2022 and quash the same.

For Petitioner : Mr.A.P.Karventhan

For Respondent : Mr.R.Sethu Prabakaran
Government Counsel (Tax)

**ORDER**

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The petitioner is registered as a tax payer in terms of Section 10 of applicable GST statutes. Pursuant to the issuance of the intimation, it is stated that the petitioner paid 1% of not only the reported turn over but also the deemed sale value of Rs.39,56,247/-.

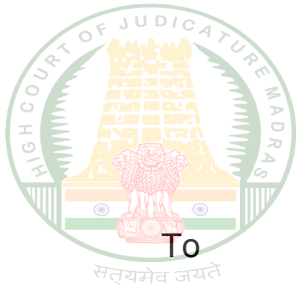
2. Learned counsel for the petitioner refers to supporting documents evidencing payment of about Rs.39,562/-, which is equivalent to 1% of the deemed sale value. He has also placed on record evidence of payment of 1% on the reported turn over. Considering these aspects, re-consideration is warranted.

3. For reasons aforesaid, the impugned order dated 07.04.2025 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 receipt of a copy of this order.

4. 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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SENTHILKUMAR RAMAMOORTHY, J.

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