



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 17843 of 2026

&

WMP Nos.19174 & 19175 of 2026

GTA Engineering
Rep. by its proprietor G.Tamilarasan,
20/15A, Nalligoundanur Street,
P. Mettupalayam, Erode - 638 315
GSTIN- 33ATNPT2847G1ZC

..Petitioner(s)

Vs

1. The Deputy State Tax Officer 2
Office of the Assistant Commissioner (ST) ,
Gobichettipalayam Assessment circle,
144/1 Polavakalipalayam,
Gobichettipalayam 638 476.
2. The Deputy Commercial Tax Officer
Office of the Deputy Commercial Tax Officer,
Gobichettipalayam Assessment Circle,
Erode

..Respondent(s)

Prayer: This writ petition is filed under Article 226 of the Constitution of India praying for issuance of writ of Certiorari calling for the records of the impugned proceedings of the 1 Respondent in GSTIN 33ATNPT2847G1ZC/2021-2022 dated 12.11.2025 and the consequential impugned Summary Order vide Form GST DRC-07 passed by the 2 Respondent in Reference No. ZD331125196365C dated 12.11.2025 for the Tax Period April 2021 - March 2022 quash the same .

For Petitioner(s):

Mr.S. Rajasekar
Murugeswari.G
Kowsickvel.S



For Respondent(s):

Mr.Sethu Prabhakaran
Govt. Counsel (T)

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ORDER

Order dated 12.11.2025 are assailed in this writ petition on the ground of alleged breach of principles of natural justice.

2. Mr. R.Sethu Prabhakaran, learned Government Counsel (Tax), accepts notice on behalf of both the respondents.

3. Learned counsel for the petitioner submits that the impugned order was issued without providing a reasonable opportunity to the petitioner to contest the tax demand on merits. He also points out that the entire tax dues were recovered from the petitioner pursuant to the impugned order. On verification, learned Government Counsel confirms such recovery.

4. Therefore, the impugned orders are set aside so as to provide an opportunity to the petitioner to contest the tax demand on merits. Consequently, 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 receipt of a copy of this order.



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

11-06-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

KAL

To

The Deputy State Tax Officer 2
Office of the Assistant Commissioner (ST) ,
Gobichettipalaym Assessment circle,
144/1 Polavakalipalayam,
Gobichettipalayam 638 476
The Deputy Commercial Tax Officer
Office of the Deputy Commercial Tax Officer,
Gobichittepalayam Assesssment Circle,
Erode



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WP No. 17843 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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