



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 18734 of 2026

and

W.M.P. Nos.20005 and 20006 of 2026

M/s.Sundaram Fabricators
Represented by Mr.Mohan
5/ 46 Thiruchengode Main Road,
Andalore Gate Post,
Rasipuram 637 401

..Petitioner

Vs

The State Tax Officer,
Office of the Commercial Tax Officer,
Rasipuram Assessment Circle,
Namakkal.

..Respondent

Petition filed under Article 226 of The Constitution of India praying for the issuance of writ of certiorari calling for the records on the files of Respondent in impugned order in proceedings vide GSTIN33APBPM4852QIZH/2023-24 dated 04.11.2025 along with consequential order in Form GST DRC-07 bearing a Ref No. ZD331125047287I dated 04.11.2025 for the tax period 2023 to 2024 and quash the same as arbitrary and against the principles of natural justice.

For Petitioner:

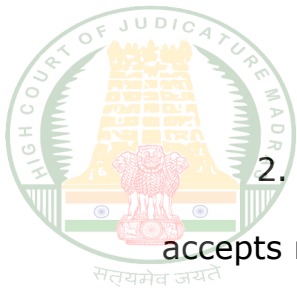
Mr.S.Kannan

For Respondent:

Mr.R.Sethu Prabakaran,
Govt. Counsel (Tax)

ORDER

The petitioner assails an order dated 04.11.2025 insofar as it pertains to the demand made in respect of March, 2024.



2. Mr.R.Sethu Prabakaran, 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 petitions are closed. There shall be no order as to costs.

05.06.2026

Index: Yes/No
Neutral Citation: Yes/No
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To

The State Tax Officer,
Office of the Commercial Tax Officer,
Rasipuram Assessment Circle, Namakkal.



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SENTHILKUMAR RAMAMOORTHY, J.

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