IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 18536 of 2026
and W.M.P. Nos.19878 and 19879 of 2026

M/s.Rhythm Motorss
represented by its Managing Partner
Mr.Sellakumar Kuppusamy
97/1, Melthindal, Perundurai Road,
Near Bharat Petroleum Bunk,
Erode, Tamil Nadu – 638 009.

..Petitioner

Vs

The Deputy State Tax Officer – 1,
Office of the Assistant Commissioner (ST)
Thindal Assessment Circle, D.No.161,
Meenakshi Sundaranar Salai,
Erode – 638 001.

..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 on the file of the respondent herein in Form GST DRC 07 vide Reference No.ZD330225109378J along with its detailed order vide GSTIN: 33ABCFR5299R1ZC/2020-2021 both dated 12.02.2025 for the tax period April 2020 to March 2021 and quash the same.

For Petitioner: Mr.K.A.Parthasararthy

For Respondent: Mr.L.Gokulraj
Govt. Counsel (Tax)

ORDER

An order dated 12.02.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Mr.L.Gokulraj, 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 submits that some recoveries were made. Subject to adjustment of such recoveries, 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 after adjustment of recoveries, 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 – 1,
Office of the Assistant Commissioner (ST)
Thindal Assessment Circle, D.No.161,
Meenakshi Sundaranar Salai,
Erode – 638 001.

SENTHILKUMAR RAMAMOORTHY, J.

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