



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 19743 of 2026

and

W.M.P. Nos.21042 and 21045 of 2026

The Pioneer Industries
Represented by its Proprietor
Mr.Murugan
No.2/16, 6th Main Road,
Mogappair Eri Scheme,
Mogappair, Chennai- 600 037

..Petitioner

Vs

The State Tax Officer (ST) (FAC)
J. J. Nagar Assessment Circle,
No.1, Greams Road,
PAPJM Annex Building,
Room No.211, 2nd Floor,
Chennai-600 006.

..Respondent

Petition filed under Article 226 of The Constitution of India
praying for the issuance of a writ of certiorarified mandamus calling for
the records of the impugned order of the Respondent in
GSTIN33ABRPM1198B1ZO/2021-2022 dated 15.12.2025 along with
Summary of the Order in Form GST DRC-07 in Reference
No.ZD3312252132232 dated 15.12.2025, quash the same and
consequently direct the Respondent to entertain the records, documents
and reply from the Petitioner and then pass order after affording a
personal hearing to the petitioner.



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For Petitioner:

Ms.B.Abirami
for Mr.M.Hariharan

For Respondent:

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

ORDER

An order dated 15.12.2025 is impugned primarily on the ground of breach of principles of natural justice.

2. Mr.R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice for the respondent.

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.



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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

The State Tax Officer (ST) (FAC)
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SENTHILKUMAR RAMAMOORTHY, J.

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