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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 19015 of 2026
and W.M.P.No.20259 of 2026

Jai Durga Envirocare Private Limited
Represented by its Managing Director,
Thiru.S.Barathimohan S/o.P.Subbaiyan, AP-732, G Block, 2nd Street,11th Main Road,Anna Nagar,Chennai 600 040.

..Petitioner(s)

Vs

The Deputy State Tax Officer -2,
Amaindakarai Assessment Circle,
Chennai 600 006.

..Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, calling for the records of the Respondent in FORM GST DRC-07 vide Ref. No. ZD330225141318P/2020-2021 dated 14.02.2025 in connection with detailed order in GSTIN No. 33AAECJ4399Q1ZT/2020-2021 dated 14.02.2025 and quash the same.

For Petitioner(s): Mr.Chinnasamy V

For Respondent(s): Ms.Amirta Poonkodi Dinakaran
Government Counsel (Tax)

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ORDER

An order dated 14.02.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Ms.Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

3. On perusal of the impugned order, it is evident that such order was issued without hearing the petitioner. The writ petition has been filed long after the period of limitation expired.

4. On instructions, learned counsel for 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 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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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.

08-06-2026

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

The Deputy State Tax Officer -2,
Amaindakarai Assessment Circle,
Chennai 600 006.

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SENTHILKUMAR RAMAMOORTHY, J.

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