IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 19873 of 2026
and W.M.P.No.21210 of 2026

Thangamani Suppliers
Rep by its proprietor P.Samuvel, S/o.Pennymeen,
No. 10, MGR Nagar,
Venkat Raman Salai,K.K. Nagar,
Chennai-600 078

..Petitioner(s)

Vs

1. The Deputy State Tax Officer 1
   K.K.Nagar Assessment circle
   No.1, Greams road, Annex building 5th floor
   PAPJM Building, Chennai-600 006

2. The Deputy Commissioner (ST)
   Chennai Central-I, Chennai

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari, calling for the records of the 1st Respondent in FORM GST DRC-07 vide Ref. No. ZD331125454765B/2021-2022 dated 26.11.2025 in connection with detailed order in GSTIN No. 33BZQPS8401P3ZI/2021-2022 dated 26.11.2025 and quash the same.

For Petitioner(s):	Mr.Chinnasamy V
For Respondent(s):	Ms.Amirta Poonkodi Dinakaran, Government Counsel (Tax)

ORDER

An order dated 26.11.2025 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 respondents.

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 shortly 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.

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

09-06-2026

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

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SENTHILKUMAR RAMAMOORTHY, J.

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