



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02-06-2026

CORAM

WEB COPY

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 17625 of 2026
and WMP.Nos.18937 & 18938 of 2026**

Sree Shanmuga Steels
GSTIN 33ACSF51877P1Z5
Represented by its Partner G. Azhagu
24/1, Sivakumar Layout, Chinnavedampatty,
Coimbatore - 641 049.
Now at, Sree Shanmuga Steels
GSTIN 33ACSF51877P1Z5, Rep. by its Partner
G.Azhagu, 149/3A, Kulathadi Thottam,
Chinnavedampatty, Coimbatore 641 049.

..Petitioner

Vs

The State Tax Officer (ST)
Annur Assessment Circle, Annur.

..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records pertaining to the impugned order in Form GST DRC 07 bearing reference no. ZD331025354309K/ 2018-19 dated 8.12.2025 issued by the Sole Respondent and quash the same.

For Petitioner: Mr. G.Derrick Sam

For Respondent: Mr. R.Sethu Prabakaran, Govt. Counsel (Tax)

ORDER

An order dated 08.12.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.



2. Mr. R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice on behalf of 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.

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.

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Index : Yes/No

Neutral Citation : Yes/No

KJ



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To
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The State Tax Officer (ST)
Annur Assessment Circle,
Annur.



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SENTHILKUMAR RAMAMOORTHY, J.

KJ

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