



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 17631 of 2026
and W.M.P.Nos.18949 & 18951 of 2026**

Brindha Sri Textiels
GSTIN 33AEPPT8246L1ZP
Rep. by its Proprietor
Barugur Chinnaraj Thiruvengadam,
24A, Near Bargur Textile Market,
Bargur, Krishnagiri, Tamil Nadu-635 104

..Petitioner(s)

Vs

The Assistant Commissioner
Krishnagiri-II, Krishnagiri,
Hosur.

..Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, to call for the records pertaining to the impugned Order in Form GST DRC 07 bearing reference no. ZD330323071289F / 2019-2020 dated 14.03.2023 issued by the Respondent and quash the same.

For Petitioner(s): Mr.G.Derrick Sam

For Respondent(s): Mr.L.Gokulraj,
Government Counsel (Tax)



ORDER

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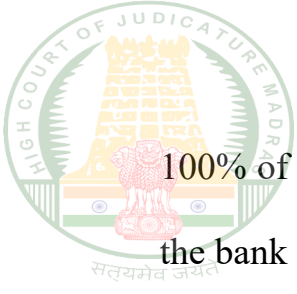
An order dated 14.03.2023 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

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 such order was issued without hearing the petitioner. The writ petition has been filed after the period of limitation expired.

4. On instructions, learned counsel for the petitioner submits that about 48% of the disputed tax demand was recovered. After giving credit thereto, he submits that the petitioner is willing to pay the balance 52% of the disputed tax demand. An endorsement to that effect has been made on the bundle.

5. Subject to the condition that the petitioner remits 100% of the disputed tax demand, after giving credit to amounts already recovered by verifying the same, 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



100% of the disputed tax demand. Subject to fulfilment of the above condition,
the bank attachment shall stand raised.

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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.

03-06-2026

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

The Assistant Commissioner
Krishnagiri-II, Krishnagiri,
Hosur.



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WP No. 17631 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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