



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. 17638 of 2026
and W.M.P.Nos.18955 & 18957 of 2026**

Sanjary Traders
GSTIN 33KPWPS7279G1ZQ
Rep. by its Proprietor Sanjay Kumar.R
269, Gandhi Bazaar, Bargur,
Krishnagiri 635 104

..Petitioner(s)

Vs

The Assistant Commissioner
Krishnagiri-II Assessment Circle,
Krishnagiri.

..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. ZD331225039058L/ 2021-22 dated 3.12.2025 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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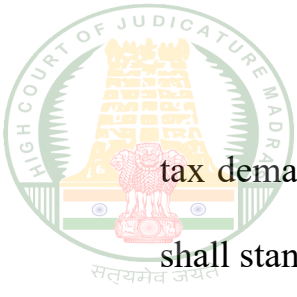
An order dated 03.12.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

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 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. 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 Assessment Circle,
Krishnagiri.



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SENTHILKUMAR RAMAMOORTHY, J.

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