IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP Nos. 19009 & 19011 of 2026
and WMP Nos. 20256, 20257 & 20258 of 2026

Ms Kalliyappan Palayam Subramaniam
Senthilkumar Proprietor of M/s. Thennai Coirs,
Ground Floor, 5-936, Bharathipuram,
Talavadi Post Sathy Taluk
Erode, Tamil Nadu 638461.

..Petitioner(s) in both WP's

Vs

The Deputy State Tax Officer
Office of the State Tax Officer,
SF. No.137/1B, 137/2, Puliampatti Pirivu,
Sathy, Erode Road, Ariyappampalayam,
Sathyamangalam, Erode Dt.638402

..Respondent(s) in both WP's

PRAYER in W.P.No.19009 of 2026: Writ Petition is filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, calling for the records on the files of the Respondent herein in Form GST DRC 07 vide Reference No. ZD331125465068G along with its detailed order vide GSTIN 33BRIPS6615P3Z2/2021-22 both dated 27.11.2025 for the tax period Apr 2021 Mar 2022, quash the same.

PRAYER in W.P.No.19011 of 2026: Writ Petition is filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, calling for records on the files of the Respondent herein vide Reference No. ZD330226045486F along with its detailed rectification rejection order vide GSTIN 33BRIPS6615P3Z2/2021-22 both dated 06.02.2026 quash the same while directing the Respondent to re-dispose the application for rectification dated 18.12.2025.

For Petitioner(s): in both WP's	Mr.K.A. Parthasarathy
For Respondent(s): in both WP's	Ms.Amirta Poonkodi Dinakaran, Government Counsel (Tax)

****

COMMON ORDER

An assessment order dated 27.11.2025 and rectification order dated 06.02.2026 are 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 assessment order, it is evident that such order was issued without hearing the petitioner. The writ petition has been filed after the period of limitation for filing a statutory appeal 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.

6. The writ petitions are 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
RNA

To

The Deputy State Tax Officer, Office of the State
Tax Officer, SF. No.137/1B, 137/2, Puliampatti
Pirivu, Sathy, Erode Road, Ariyappampalayam,
Sathyamangalam, Erode Dt.638402

SENTHILKUMAR RAMAMOORTHY J.

RNA

WP Nos. 19009 & 19011 of 2026
and WMP Nos. 20256, 20257 & 20258 of 2026

08-06-2026