



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-06-2026

CORAM

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 19172 of 2026
and WMP.Nos.20446 & 20449 of 2026**

M/s.Skyzons Engineering,
Represented By Its Partner
No.28, Saraswathi Nagar,
Periyakankanankuppam, Cuddalore - 607001.

..Petitioner

Vs

1. The Assistant Commissioner
Cuddalore Circle, Cuddalore.
2. The Commercial Tax Officer(ST)
Cuddalore Taluk, Cuddalore.

..Respondents

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records of the first respondent in his proceedings in Reference No. ZD3309210031423, quash the summary of the order in Form GST DRC 07 dated 24.09.2021 issued for the tax period 2017-2018.

For Petitioner:

Mr. P.V.Sudakar

For Respondents:

Mr. R. Sethu Prabakaran
Government Counsel (Tax)



ORDER

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An order dated 24.09.2021 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 both the respondents.

3. Learned counsel for the petitioner submits that the impugned order was issued without providing a reasonable opportunity to the petitioner to contest the tax demand on merits. He also points out that the entire tax dues were recovered from the petitioner pursuant to the impugned order.

4. Subject to verifying and confirming that the entire tax dues were indeed recovered, the impugned order is set aside so as to provide an opportunity to the petitioner to contest the tax demand on merits. Consequently, 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 receipt of a copy of this order.



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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

To

1.The Assistant Commissioner
Cuddalore Circle, Cuddalore.

2.The Commercial Tax Officer(ST)
Cuddalore Taluk, Cuddalore.



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SENTHILKUMAR RAMAMOORTHY, J.

KJ

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