



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12-06-2026

CORAM

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 21130 of 2026
and WMP.No.22867 of 2026**

Mr.Ubakaram Santhanam
Proprietor of Claresta,
No.422/2A, SIPCOT Phase II, Claresta,
Hosur - Krishnagiri Highway, Hosur,
Krishnagiri, Tamil Nadu, 635109.

..Petitioner

Vs

Commercial Tax Officer
Hosur (North) II, 2nd floor, Seetha Ram Nagar,
Krishnagiri, Hosur, Tamil Nadu- 635 109.

..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus calling for the records relating to the impugned adjudication order dated 01.03.2023 passed under Section 73 of the Tamil Nadu Goods and Services Tax Act, 2017 and the consequential demand order in Form GST DRC-07 bearing Reference No. ZD3303230032833, issued by the Respondent for the Financial Year 2017-18, to quash the same, and consequently direct the Respondent to afford a personal hearing to the Petitioner and to consider the matter afresh and pass appropriate orders on merits in accordance with law.

For Petitioner:

Mr. Santhosh Kumar P

For Respondent:

Mr. R. Sethu Prabakaran
Government Counsel (Tax)



ORDER

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An order dated 01.03.2023 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 100% of the disputed tax demand as a condition for remand. An endorsement to that effect is made on the bundle.

4. Subject to the condition that the petitioner remits 100% 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 100% of the disputed tax demand.



5. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petition is closed. There shall be no order as to costs.

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12-06-2026
(1/2)

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

Commercial Tax Officer
Hosur (North) II, 2nd floor, Seetha Ram Nagar,
Krishnagiri, Hosur, Tamil Nadu- 635 109.



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SENTHILKUMAR RAMAMOORTHY, J.

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