



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP Nos. 21132 & 21134 of 2026
and WMP.Nos.22873 & 22876 of 2026**

In both WPs.

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

..Petitioner

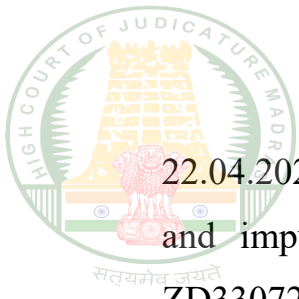
Vs

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

..Respondent

Prayer in W.P.No.21132 of 2026 : 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 06.03.2024 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. ZD330324032173Z, issued by the Respondent for the Financial Year 2020-21, 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.

Prayer in W.P.No.21134 of 2026 : 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



22.04.2024 bearing Reference No. ZD3304241628881 passed under Section 73 and impugned adjudication order dated 19.07.2024 bearing Reference No. ZD330724229207H passed under Section 74 of the Tamil Nadu Goods and Services Tax Act, 2017 and the consequential demand order, issued by the Respondent for the Financial Year 2018-19, 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.

In both WPs.

For Petitioner: Mr. Santhosh Kumar P

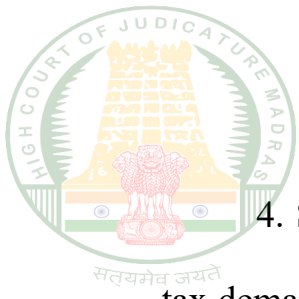
For Respondent: Mr. R. Sethu Prabakaran
Government Counsel (Tax)

COMMON ORDER

An order dated 06.03.2024 is assailed in W.P.No.21132 of 2026 and orders dated 22.04.2024 & 19.07.2024 are assailed in W.P.No.21134 of 2026 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 appeals has expired. On instructions, learned counsel for the petitioner agrees to pay 50% of the disputed tax demand in respect of each assessment order. An endorsement to that effect is made on the bundle.



4. Subject to the condition that the petitioner remits 50% of the disputed tax demand in respect of each assessment order, as agreed to, within thirty days from the date of receipt of a copy of this order, the impugned assessment orders are set aside and the matter is remanded for re-consideration. After providing a reasonable opportunity to the petitioner, fresh assessment orders shall be issued within three months from the date of remittance of 50% of the disputed tax demand.

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

12-06-2026
(2/2)

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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WP Nos. 21132 & 21134 of 2



SENTHILKUMAR RAMAMOORTHY, J.

KJ

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