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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 19035 of 2026
and W.M.P.Nos.20278 & 20279 of 2026

Petros Promoters Private Limited
Represented by its Director, Mr. K. Ashok Kumar,
197/3B, 17, Amman Nagar, Denkanikottai Road,
Hosur, Krishnagiri 635 109

..Petitioner(s)

Vs

The State Tax Officer (South)- III Assessment
Circle, Integrated commercial Tax Building,
Ground Floor, Hosur, Krishangiri 635 109

..Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorarified Mandamus, to call for the records relating to the impugned order dated 03.12.2024 in Form GST DRC07 vide Ref No. ZD331224019038T bearing GSTIN 33AALCP6510G1ZK, pertaining to FY 2021-2022 issued by the respondent as arbitrary and illegal and quash the same, and further directing the respondent to redo the adjudication in accordance with law, after granting opportunity of personal hearing to us.

For Petitioner(s): Ms.Mitra B

For Respondent(s): Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)

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ORDER

An order dated 03.12.2024 is 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 order, it is evident that such order was issued without hearing the petitioner. The writ petition has been filed long after the period of limitation expired.

4. On instructions, learned counsel for the petitioner agrees to remit 50% of the disputed tax demand as a condition for remand subject to giving credit to about Rs.19,000/-, which was recovered pursuant to the impugned order. An endorsement to that effect has been made on the bundle.

5. Subject to the condition that the petitioner remits 50% of the disputed tax demand (after adjusting amounts recovered earlier) 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

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opportunity to the petitioner, a fresh order shall be issued within three months from the date of remittance of 50% of the disputed tax demand. Subject to fulfilment of the above condition, the bank attachment shall stand raised.

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.

08-06-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
RNA

To

The State Tax Officer (South)- III Assessment
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SENTHILKUMAR RAMAMOORTHY, J.

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