



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 21106 of 2026
and WMP.Nos.22842 & 22843 of 2026**

Petros Promoters Private Limited
Rep. by its Director, K.Ashok Kumar,
197/3B, 17, Amman Nagar, Denkanikottai Road,
Hosur, Krishnagiri 635109.

..Petitioner

Vs

The Assistant Commissioner
Hosur (South) III Assessment Circle,
Integrated commercial tax building, Ground Floor,
Seetharam medu old bus stand,
Hosur, Krishnagiri 635 109.

..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus to call for the records relating to the impugned order dated 11.12.2024 in Form GST DRC 07 vide Ref No. ZD331224095976Z bearing GSTIN : 33AALCP6510G1ZK, pertaining to FY 2022-2023 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 the petitioner and to pass further orders.

For Petitioner:

Ms. Mitra B

For Respondent:

Mr. R. Sethu Prabakaran
Government Counsel (Tax)



ORDER

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An order dated 11.12.2024 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. Learned counsel for the petitioner submits that about Rs.19,000/- was recovered from the electronic credit ledger of the petitioner. Subject to adjusting said recovery, she submits that the petitioner agrees to remit 50% of the tax demand as a condition for remand. She has made an endorsement to that effect on the bundle.

4. Subject to adjustment of amounts already recovered and the remittance of 50% of the disputed tax demand in the aggregate, 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 50% of the disputed tax demand in the aggregate. In view of the impugned order being set aside, the attachment, if any, of the bank account of the petitioner shall stand raised.



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.

12-06-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

The Assistant Commissioner
Hosur (South) III Assessment Circle,
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SENTHILKUMAR RAMAMOORTHY, J.

KJ

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