



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. 19126 of 2026
and WMP.No.20395 of 2026**

Zac And Zoe Brush Industries
Represented by its Proprietor,
Tmt.Hannah Catherine Sushma, W/o.Chareles
Miller, 38, 39, Chandra Sekar Nagar, Kattur,
Chennai - 600062.

..Petitioner

Vs

1. The Deputy State Tax Officer - II
Thirumullaivoyal Assessment Circle,
Room No.116, 1st Floor, Integrated
Commercial Taxes Complex, No.32, Elephant
Gate Bridge Road, Chennai – 600003.
2. The Deputy Commissioner (ST)
Avadi Zone, No. 32, Integrated Commercial
Taxes Building, Elephant Gate Bridge Road,
Chennai - 600030.

..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 1st Respondent in FORM GST DRC-07 vide Ref. no. ZD3311254672995/2021-2022 dated 27.11.2025 in connection with detailed order in GSTIN No. 33CZHPS1360M1Z2/2021-2022 dated 27.11.2025 and quash the same.

For Petitioner:

Mr. Chinnasamy V



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For Respondents:

Mr. R. Sethu Prabakaran
Government Counsel (Tax)

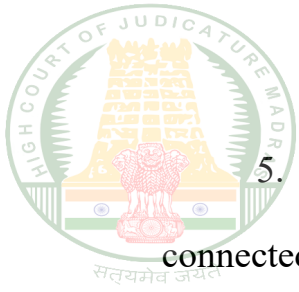
ORDER

An order dated 27.11.2025 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. The period of limitation for filing an appeal has expired. On instructions, learned counsel for the petitioner agrees to pay 25% of the disputed tax demand. An endorsement to that effect is made on the bundle.

4. Subject to the condition that the petitioner remits 25% 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 25% of the disputed tax demand. 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 petition is closed. There shall be no order as to costs.

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Index : Yes/No

Neutral Citation : Yes/No

KJ

To

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2.The Deputy Commissioner (ST)
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SENTHILKUMAR RAMAMOORTHY, J.

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