



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 19186 of 2026
and WMP.No.20467 of 2026**

Sri Kandasamy Traders,
Represented by its Partner, Thiru.Ismail Babu,
S/o.Mohamed, 95, L.F. Road,
Vadakkanandal Post, Villupuram,
Tamil Nadu 606 207.

..Petitioner

Vs

The State Tax Officer (ST),
Kallakurichi Assessment Circle,
Cuddalore 607 001.

..Respondent

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 Respondent in FORM GST DRC-07 vide Ref. No. ZD3311254361500/2021-2022 dated 25.11.2025 in connection with detailed order in GSTIN No. 33ABDFS7735A1ZG/2021-2022 dated 25.11.2025 and quash the same.

For Petitioner:

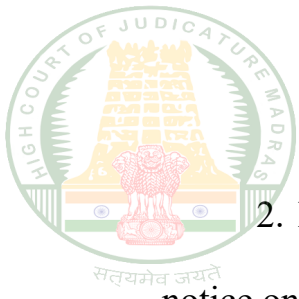
Mr. V. Chinnasamy

For Respondent:

Mr. R. Sethu Prabakaran
Government Counsel (Tax)

ORDER

An order dated 25.11.2025 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 the respondent.

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.

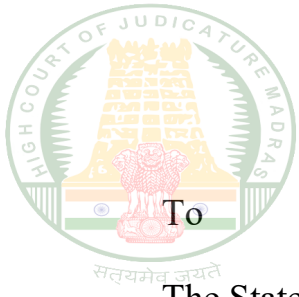
5. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petition is closed. There shall be no order as to costs.

08-06-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ



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To

The State Tax Officer (ST),
Kallakurichi Assessment Circle,
Cuddalore 607 001.



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SENTHILKUMAR RAMAMOORTHY, J.

KJ

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