



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. 19149 of 2026
and WMP.No.20426 of 2026**

Bala Agencies, Represented by its Partner
Thiru. R.Balakrishnan, S/o.Ramasamy
No. 28/2C, Raja Nagar,
Kallakurichi, Viluppuram 606202.

..Petitioner

Vs

The Deputy State Tax Officer
No.103/5, Nepal Street
Kallakurichi, Villupuram 606202.

..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. D331225427235P/2021-2022 dated 29.12.2025 in connection with detailed order in GSTIN No. 33AARFB1556B1ZS/2021-2022 dated 29.12.2025 and quash the same.

For Petitioner: Mr. Chinnasamy V.

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



ORDER

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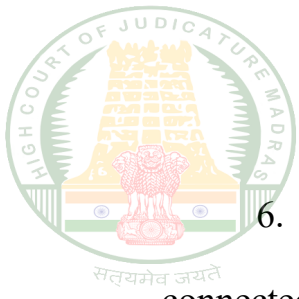
An order dated 29.12.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Mr. R.Sethu Prabakaran, 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.

4. On instructions, learned counsel for the petitioner agrees to remit 10% of the disputed tax demand as a condition for remand. An endorsement to that effect has been made on the bundle.

5. Subject to the condition that the petitioner remits 10% 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 10% 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.



6. 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

The Deputy State Tax Officer
No.103/5, Nepal Street
Kallakurichi, Villupuram 606202.



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SENTHILKUMAR RAMAMOORTHY, J.

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