



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 19203 of 2026
and WMP.Nos.20482 & 20483 of 2026**

Tvl.CITY MOBILES
(Represented by its Proprietor Mr.Sivalingam),
12, Municipal Building,
Chinnasamy Naidu Street,
Dharmapuri – 636701.

..Petitioner

Vs

State Tax Officer,
(Also known as Commercial Tax Officer)
Dharmapuri Assessment Circle, Dharmapuri.

..Respondent

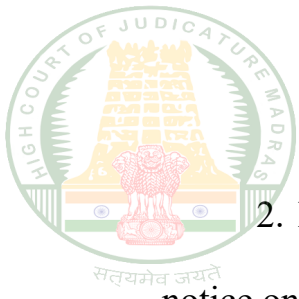
Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records on the files of the Respondent herein in FORM GST DRC-07 with Reference No. ZD331225143349H dated 10.12.2025 in connection with GSTIN: 33BCRPS0395E1ZC/2021-2022 dated 10.12.2025 and quash the same.

For Petitioner: Mr. N Chandirasekar

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

ORDER

An order dated 10.12.2025 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.

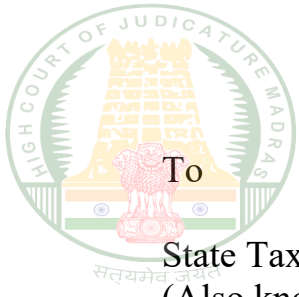
5. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

08-06-2026
(2/2)

Index : Yes/No

Neutral Citation : Yes/No

KJ



WP No. 19203 of 2



To

State Tax Officer,
(Also known as Commercial Tax Officer)
Dharmapuri Assessment Circle,
Dharmapuri.

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WP No. 19203 of 2



SENTHILKUMAR RAMAMOORTHY J.

KJ

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