



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 19194 of 2026
and W.M.P.Nos.20473 & 20474 of 2026**

Tvl.K RAJAGOPALAN AND CO
ENGINEERING CONTRACTORS
(Represented by its Partner D.Selvamani)
NO-6/6, East Main Road, Metturdam-Po
Salem- 636401

..Petitioner(s)

Vs

Assistant Commissioner(st)
Mettur Assessment Circle,
Salem.

..Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, calling for the records on the files of the Respondent herein in FORM GST DRC-07 with Reference No ZD330426018035T dated 02.04.2026 in connection with GSTIN 33AABFK7733P1ZZ /2024-25 dated 02.04.2026 and quash the same.

For Petitioner(s):

Mr.N Chandirasekar

For Respondent(s):

Mr.R.Sethu Prabakaran,
Government Counsel (Tax)



ORDER

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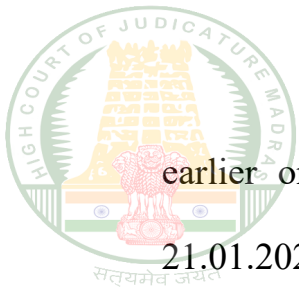
An order dated 02.04.2026 is assailed primarily on the ground of breach of principles of natural justice.

2. Mr.R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice for the respondent.

3. On perusal of the impugned order, it is evident that the tax proposal was affirmed on the ground that the petitioner had not replied to the show cause notice or participated in hearings.

4. On instructions, learned counsel for the petitioner consents to remitting 10% of the disputed tax demand as a condition for remand. He has made an endorsement to that effect on the bundle.

5. Subject to the petitioner remitting 10% of the disputed tax demand within **thirty days** from the date of receipt of a copy of this order, the impugned order dated 02.04.2026 is set aside and the matter is remanded for re-consideration. After providing a reasonable opportunity to the petitioner, fresh order shall be issued within **three months** from the date of petitioner making the remittance of 10% of disputed tax demand. The petitioner placed on record



earlier order dated 26.03.2026 in W.P.No.10943 of 2026 and order dated 21.01.2026 in W.P.No.34738 of 2025. It is needless to say that the assessing officer would take such orders into consideration while adjudicating the matter.

6. 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
Speaking/Non-speaking order
Neutral Citation: Yes/No
RNA

To

Assistant Commissioner (ST)
Mettur Assessment Circle,
Salem.



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WP No. 19194 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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