IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.06.2026

CORAM

THE HON'BLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.19767 of 2026
and
W.M.P.No.21068 and 21071 of 2026

Madha Cool Bar,
Rep. by its Proprietor,
Katturaja Savuriyar,
No.01, Annai Indira Gandhi Salai,
Rajajipuram, Periyakuppam Village,
Tiruvallur – 602 001.

..Petitioner

Vs

The State Tax Officer (FAC),
Thiruvallur Assessment Circle,
4/109, Integrated GST Building,
2nd Floor, Chennai Bangalore Highway,
Nazarathpettai, Chennai - 600 123.

..Respondent

Petition filed under Article 226 of Constitution of India, praying for issuance of writ of certiorarified mandamus calling for the records relating to the impugned order in Form GST DRC-07 bearing Reference No.ZD3312250331034 / FY 2021-2022, dated 02.12.2025 passed by the respondent under Section 73 of the TNGST Act, 2017 and quash the same, and consequently direct the respondent to reconsider the matter afresh after providing a fair and reasonable opportunity of hearing to the petitioner and permitting the petitioner to submit all supporting documents.

For Petitioner	:	Mr.T.Suresh
For Respondent	:	Mr.L.Gokulraj, Government Counsel (Tax)

O R D E R

An order dated 02.12.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Mr.L.Gokulraj, learned Government Counsel (Tax), accepts notice for the respondent.

3. Learned counsel for the petitioner submits that an aggregate sum of Rs.57,586/- was recovered from the Electronic Liability Ledger of the petitioner. Subject to adjustment thereof, he submits that the petitioner agrees to remit 25% of the disputed tax demand under the impugned order. An endorsement to that effect is made on the bundle.

4. Subject to the remittance of 25% of the disputed tax demand, as agreed to, after verifying and giving credit to the amount recovered earlier, 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 the petitioner complying with the conditional order. 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 petitions are closed. There shall be no order as to costs.

09.06.2026

Index: Yes/No
Neutral Citation: Yes/No
mmi

To

The State Tax Officer (FAC),
Thiruvallur Assessment Circle,
4/109, Integrated GST Building,
2nd Floor, Chennai Bangalore Highway,
Nazarathpettai, Chennai - 600 123.

SENTHILKUMAR RAMAMOORTHY, J.

mmi

W.P.No.19767 of 2026

09.06.2026