



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 20895 of 2026

and

W.M.P. Nos.22562 and 22563 of 2026

Sree Baagyalakshmi Farm Service
Represented by its Proprietrix,
Ms.V.Padmavathy,
No.800, Nehuruji Road,
Villupuram-605 602.

..Petitioner

Vs

The Deputy State Tax Officer-II,
Villupuram-II Assessment Circle,
Villupuram.

..Respondent

Petition filed under Article 226 of the Constitution of India, praying for issuance of writ of certiorari calling for the records relating to the impugned proceedings of the Respondent in GSTIN 33BMLPP0620H1ZA/2021-22, culminating in the Assessment Order dated 08.12.2025, passed under Section 73 of the CGST/TNGST Act, 2017, bearing Reference No. ZD331225104757J, along with the consequential Form GST DRC-07 dated 08.12.2025 and quash the impugned proceedings as passed contrary to the provisions of the CGST/TNGST Act, 2017, and against the principles of natural justice.

For Petitioner:

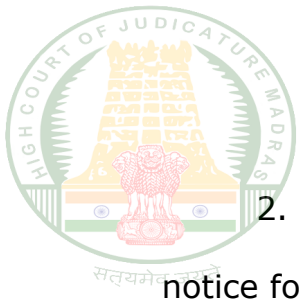
Mr.Rajkumar P

For Respondent:

Mr.L.Gokulraj,
Government Counsel (Tax)

ORDER

An order dated 08.12.2025 is assailed primarily on the ground of breach of principles of natural justice.



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

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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.

11.06.2026

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

To
The Deputy State Tax Officer-II,
Villupuram-II Assessment Circle,
Villupuram.



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SENTHILKUMAR RAMAMOORTHY, J.

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