IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 19715 of 2026
and W.M.P.Nos.21018 & 21021 of 2026

Sri Vardhaman Textiles
Rep. by its Partner,
Mr. YESHPAL JAIN,
No. 69, S.G Puram Main Road,
Villupuram, Tamil Nadu, 605602

..Petitioner(s)

Vs

State Tax Officer
Villupuram II Assessment circle,
Integrated Building for Commercial taxes offices,
Villupuram 605 106

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, calling for the records of the respondent culminating in the impugned order passed by the respondent in Form GST DRC-07 bearing Reference No. ZD331125085396B / FY 2021-2022, dated 06.11.2025 under Section 73 of the TNGST / CGST Act, 2017,and quash the same as arbitrary, illegal and in violation of the Principles of Natural Justice, and consequently direct the respondent to redo the assessment afresh after affording a reasonable opportunity of personal hearing to the petitioner.

For Petitioner(s): Mr.Suresh T

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

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ORDER

An order dated 06.11.2025 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. The writ petition has been filed shortly after the period of limitation expired.

4. On instructions, learned counsel for the petitioner agrees to remit 25% 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 25% of the disputed tax demand 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.

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

10-06-2026

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

To

State Tax Officer
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SENTHILKUMAR RAMAMOORTHY, J.

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