



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 18442 of 2026

and

W.M.P. Nos.19782 and 19784 of 2026

Tvk. R V R Agencies
Represented by its Proprietor,
Mr.Rajkumar Velladurai,
45/46, Kumarasamy Gounder Street,
Rathinapuri, Coimbatore,
Tamil Nadu-641 027.

..Petitioner

Vs

Deputy State Tax Officer -1
(also known as Deputy Commercial Tax
Officer), Thudiyalur Circle, Coimbatore-II,
Coimbatore, Tamil Nadu.

..Respondent

Petition filed under Article 226 of The Constitution of India
praying for the issuance of a writ of certiorari to call for the records on
the file of the Respondent herein in GSTN 33BBTPV1423M1Z5 /2021-22
dated 05.12.2025, Order under section 73 of the TNGST Act, 2017 and
the summary of the order in FORM GST DRC-07 both dated 05.12.2025
issued in Reference No. ZD331225073631N and quash the same.

For Petitioner:

Mr.V.Anandhamoorthy

For Respondent:

Mr.L.Gokulraj,
Govt. Counsel (Tax)

**ORDER**

WEB COPY

An order dated 05.12.2025 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 on behalf of the respondent.

3. On perusal of the impugned order, it is evident that the tax proposal was confirmed because the petitioner did not file any written objection or attend the personal hearing. In view of the assertion that the petitioner could not participate in proceedings on account of not being aware of the same, the interest of justice warrants reconsideration subject to putting the petitioner on terms.

4. On instructions, learned counsel for the petitioner submits that already 36% of the disputed tax demand was recovered. He relies upon the document at Page No.53 of the typed set of papers in support of his contention.

5. Subject to verification and being satisfied that more than 25% of the disputed tax demand was recovered, the impugned order is set aside and the matter is remanded for reconsideration. After providing a



reasonable opportunity to the petitioner, a fresh order shall be issued within three months from the date of receipt of a copy of this order.

WEB COPY

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.

03.06.2026

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

To

The Deputy State Tax Officer -1
(also known as Deputy Commercial Tax
Officer), Thudiyalur Circle,
Coimbatore-II, Coimbatore, Tamil Nadu.



WEB COPY

WP No. 18442 of 2



SENTHILKUMAR RAMAMOORTHY, J.

mmi

WP No. 18442 of 2026

03.06.2026