



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 20948 of 2026

&

WMP Nos.22657 & 22658 of 2026

M/S.Radhakrishnan Co.,
Rep. by its Partner Kondaboyan Ganesan, 5/18
Senguttupalayam, Pollachi, Coimbatore - 642120.

..Petitioner(s)

Vs

The Deputy State Tax Officer - 1
Office of the Deputy Commercial Tax Office,
Pollachi Rural Assessment Circle, Pollachi (Rural),
Pollachi, Coimbatore.

..Respondent(s)

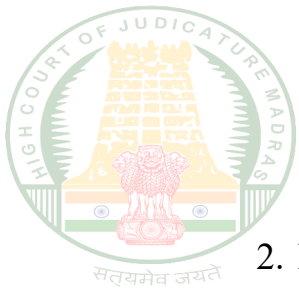
Prayer: This writ petition is filed under Article 226 of the Constitution of India praying for issuance of writ of certiorari calling for the records on the files of Respondent in the impugned Order in GSTIN/33AAJFR9370F1Z0/2021-22 dated 14.11.2025 along with consequential order in Form GST DRC-07 bearing a Ref. No. ZD331125254026T dated 14.11.2025 for the tax period April, 2021 to March 2022 quash the same as being contrary to the provision of CGST Act, 2017.

For Petitioner(s): Mr.S.Rajendran

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

ORDER

An order dated 14.11.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.



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

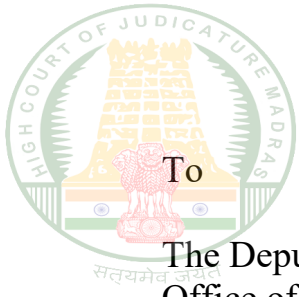
3. The period of limitation for filing an appeal has expired. On instructions, learned counsel for the petitioner agrees to pay 25% of the disputed tax demand. An endorsement to that effect is made on the bundle.

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 reconsideration. 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. 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.

11-06-2026

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



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To

The Deputy State tax officer - 1
Office of the Deputy Commercial Tax Office,
Pollachi Rural Assessment Circle, Pollachi (Rural),
Pollachi, Coimbatore.



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SENTHILKUMAR RAMAMOORTHY, J.

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