



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.06.2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 20446 of 2026

and

WMP Nos. 21972 and 21975 OF 2026

Naha Tyres,
Represented by its Proprietrix Geetha Ramani,
Ground Floor, No. 19/8A, Plot No. 5,
Lakshmi Garden, Salem Main Road,
Chinnasalem, Viluppuram-606 201

..Petitioner

Vs

The Deputy State Tax Officer,
Kallakurichi Circle,
Office of the Deputy Commercial Tax Officer,
No.103/5, Nepal Street, Kallakurichi-606 202

..Respondent

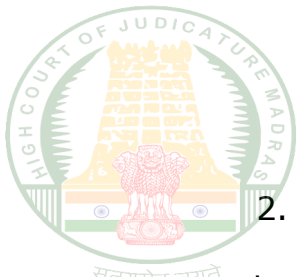
Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorari calling for the records on the file of the Respondent in its Proceedings made in Order No.33ANKPG8827G3ZU/2021-22 dated 29.11.2025 and the connected form GST DRC-07 bearing Ref. No. ZD331125504543U dated 29.11.2025.

For Petitioner: Mr.J.Prasanna Kumar

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

ORDER

An order dated 29.11.2025 is impugned primarily on the ground of breach of principles of natural justice.



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

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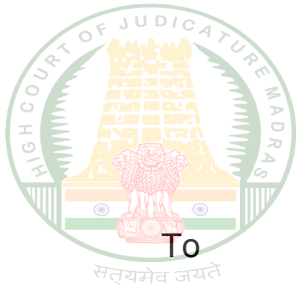
3. The period of limitation for filing an appeal has expired. On instructions, learned counsel for the petitioner agrees to pay 25% of the disputed tax demand. An endorsement to that effect is made on the bundle.

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. 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
Neutral Citation: Yes/No
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To

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The Deputy State Tax Officer,
Kallakurichi Circle,
Office of the Deputy Commercial Tax Officer,
No.103/5,Nepal Street,
Kallakurichi-606 202.



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SENTHILKUMAR RAMAMOORTHY, J.

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