



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 19726 of 2026

and

W.M.P. No.21032 of 2026

D. Ramesh
Represented by its Proprietor,
Thiru. Ramesh,
S/o. Dhandapani,
E3 DATK Village, Dhanalakshmi Salai,
PSK Nagar, Sevelimedu,
Kancheepuram -631 502

..Petitioner

Vs

The Deputy State Tax Officer-II,
Kancheepuram (Rural) Assessment Circle,
CT Building First Floor,
Collectorate Campus, Kancheepuram -631 501

..Respondent

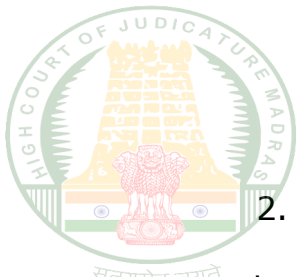
Petition filed under Article 226 of The Constitution of India praying for the issuance of a writ of certiorari calling for the records of the Respondent in FORM GST DRC-07 vide Ref. No. ZD3311253785000/2021-2022 dated 21.11.2025 in connection with detailed order in GSTIN No. 33AIHPR7998F1ZM/2021-2022 dated 21.11.2025 and quash the same.

For Petitioner: Mr.Chinnasamy V

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

ORDER

An order dated 21.11.2025 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.

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

09.06.2026

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

To
The Deputy State Tax Officer-II,
Kancheepuram (Rural) Assessment Circle,
CT Building First Floor,
Collectorate Campus, Kancheepuram -631 501.



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SENTHILKUMAR RAMAMOORTHY, J.

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