



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 19723 of 2026

and

W.M.P. No.21030 of 2026

V V S Traders
Represented by its Proprietor
Thiru. S. Vaithilingam,
S/o. Santhanam,
Ground Floor, AH 179,
Auroville Flat, 3rd Street,
7th Main Road, Santhi Colony,
Anna Nagar, Chennai-600 040

..Petitioner

Vs

The Deputy State Tax Officer 2
Amaidakarai Assessment Circle,
3rd Floor, Annexure Building,
No.1, PAPJM Building,
Greens Road, Chennai-600 006.

..Respondent

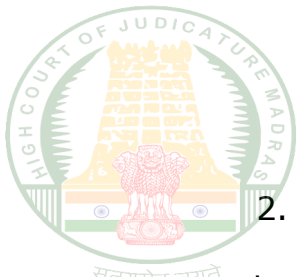
Petition filed under Article 226 of The Constitution of India praying for the issuance of a writ of certiorari calling for the records of the Respondent in FORM GST DRC-07 vide Ref. No. ZD331225422503V/2021-2022 dated 29.12.2025 in connection with detailed order in GSTIN No. 33AKIPV9707H1ZQ/2021-2022 dated 29.12.2025 and quash the same.

For Petitioner: Mr.Chinnasamy V

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

ORDER

An order dated 29.12.2025 is assailed 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. On perusal of the impugned order, it is evident that the tax proposal was affirmed on the ground that the petitioner had not replied to the show cause notice or participated in hearings.

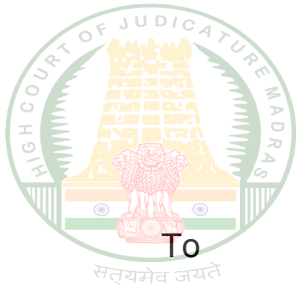
4. On instructions, learned counsel for the petitioner consents to remitting 10% of the disputed tax demand as a condition for remand. He has made an endorsement to that effect on the bundle.

5. Subject to the petitioner remitting 10% 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, fresh order shall be issued within three months from the date of petitioner making the remittance of 10% of disputed tax demand.

6. 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



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To

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The Deputy State Tax Officer 2
Amaindakarai Assessment Circle,
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SENTHILKUMAR RAMAMOORTHY, J.

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