



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 19902 of 2026
and W.M.P.Nos.21242 & 21243 of 2026**

GKN Jewellery
(Rep by its proprietor Kamala kannan)
164/152/2, N S C Bose Road,
Sowcarpet,
Chennai,
Tamil Nadu-600 079

..Petitioner(s)

Vs

The Deputy Commercial Tax Officer
Sowcarpet,
chennai North
Tamilnadu

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari, calling for the records on the files of the Respondent herein in his proceeding in FORM GST DRC 07 with Reference No. ZD330523047940J dated 11.05.2023 for the tax period APRIL 2021 MARCH 2022 and quash the same.

For Petitioner(s): Mr.A.P.Karventhan

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



ORDER

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An order dated 11.05.2023 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

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

3. On perusal of the impugned order, it is evident that such order was issued without hearing the petitioner. The writ petition has been filed long after the period of limitation expired.

4. Learned counsel for the petitioner submits that about 70% of the tax demanded under the impugned order was recovered after the order was issued. He agrees to remit the remaining 30% of the tax demand as a condition for remand. An endorsement to that effect has been made on the bundle.

5. Subject to verifying and confirming that 70% of the tax demanded under the impugned order was recovered earlier and subject to payment of balance 30% 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 the additional 30% by the petitioner.



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

09-06-2026

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

To

The Deputy Commercial Tax Officer
Sowcarpet,
chennai North
Tamilnadu



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WP No. 19902 of 2



SENTHILKUMAR RAMAMOORTHY, J.

RNA

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