



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12-06-2026

CORAM

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 21017 of 2026
and WMP.No.22711 of 2026**

M/s MSK Traders
Represented by its Proprietor Mr. S. Kather Oli,
No.3/120-2, Main Road,
Manjakollai, Nagapattinam,
Tamilnadu 611 106.
GSTIN 33EOWPK9647M1ZT.

..Petitioner

Vs

The State Tax Officer
Office of the Commercial Tax Officer,
Nagapattinam Assessment Circle,
Nagapattinam, TamilNadu.

..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records of the Respondent herein in its Impugned order in GSTIN 33EOWPK9647M1ZT/2021-2022 dated 29.12.2025 along with the Consequential order in Form DRC-07 bearing Reference No.ZD331225436562L dated 29.12.2025 for the tax period 2021-22, and quash the same.

For Petitioner:

Ms. R. Hemalatha

For Respondent:

Mr. L. Gokulraj, Government Counsel (Tax)



ORDER

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An order dated 29.12.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.

2. Mr. L. Gokulraj, 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 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.

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Index : Yes/No

Neutral Citation : Yes/No

KJ

To

The State Tax Officer
Office of the Commercial Tax Officer,
Nagapattinam Assessment Circle,
Nagapattinam, TamilNadu.



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SENTHILKUMAR RAMAMOORTHY, J.

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