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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 21273 of 2026
and WMP Nos.23026 & 23027 of 2026

MR.R.Sakthivel
Proprietor of M/s Seetha International,
No.178, West Street, Melmampattu,
Kampuliyur ,Cuddalore - 607 103.

..Petitioner

Vs

The State Tax Officer,
Panruti Town Assessment Circle,
Commercial Taxes Office,
Near Taluk Office, Old Kumbakonam Road,
Panruti - 607106.

..Respondent

Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, to call for the records of the respondent in GSTIN 33AQRPS0205L1ZO/2021-2022 along with Form GST DRC-07 dated 05.12.2025 and quash the same.

For Petitioner: Mr.P.Arumugam

For Respondent: Mr.L.Gokulraj,
Government Counsel (Tax)

ORDER

An order dated 05.12.2025 is assailed in this writ petition.

2. Learned counsel for the petitioner submits that the entire tax demand was recovered pursuant to the impugned order.

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3. Mr.L.Gokulraj, learned Government Counsel (Tax), accepts notice for the respondent. He confirms that the entire tax demand has been recovered.

4. Considering the fact that the entire tax demand has been recovered, Revenue's interest stands protected. In order to provide an opportunity to the petitioner to contest the tax demand on merits, 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 receipt of a copy of this order.

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.

15.06.2026

Index: Yes/No
Neutral Citation: Yes/No
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To

The State Tax Officer,
Panruti Town Assessment Circle,
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Near Taluk Office,
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SENTHILKUMAR RAMAMOORTHY, J.

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