



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. 21129 of 2026
and WMP.Nos.22865 & 22866 of 2026**

Tvl. Sri Isha Industries
Represented by its Proprietor Dhachanamoorthy
Nagaraj, GSTIN- 33AECNP4058H1ZN
35/4, Lakshmanan Street, Sangapur,
Coimbatore 641 027.

..Petitioner

Vs

The Deputy State Tax Officer,
Ganapathy Circle,
Commercial Tax Office,
Dr. Balasundaram Road
Coimbatore 641 018.

..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus calling for the records pertaining to the impugned order in Form GST DRC - 07 bearing Reference No. ZD331125472500T dated 27.11.2025 passed by the respondent under Section 73, quash the same, and consequently direct the respondent to drop all recovery proceedings initiated pursuant to the said order.

For Petitioner:

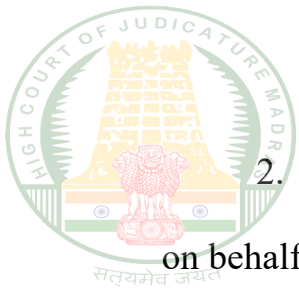
Mr. Anish G K

For Respondent:

Mr. L. Gokulraj, Government Counsel (Tax)

ORDER

An order dated 27.11.2025 is assailed 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.

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3. Learned counsel for the petitioner submits that about 72% of the tax demand under the impugned order was recovered pursuant to such order. This aspect is required to be verified.

4. Subject to verifying and confirming that about 72% of the tax demand was recovered, 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.

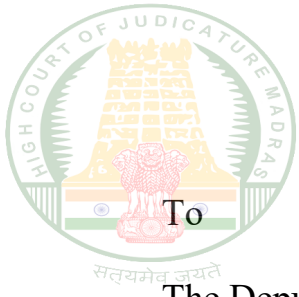
5. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

12-06-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ



WP No. 21129 of 2



To

The Deputy State Tax Officer,
Ganapathy Circle,
Commercial Tax Office,
Dr. Balasundaram Road
Coimbatore 641 018.



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WP No. 21129 of 2



SENTHILKUMAR RAMAMOORTHY, J.

KJ

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