



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15-06-2026

CORAM

WEB COPY

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 21416 of 2026

AND

WMP NO. 23192 OF 2026, WMP NO. 23193 OF 2026

Arumugam Machining Works
Represented by its Partner
Arumugam Vishalakshi
GSTIN 33BLDA6124H1ZN
150J, Athipalayam Road, Chinnavedampatti,
Coimbatore -641049.

..Petitioner(s)

Vs

The Commercial Tax Officer,
Annur Circle
Commercial Tax Office,
Dr.Balasundaram Road,
Coimbatore-641 018.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus calling for the records pertaining to the impugned order in Form GST DRC-07 bearing reference No.ZD331125402616S dated 24.11.2025 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(s):

Mr.Anish G K

For Respondent(s):

Ms.G.Dhana Madhri
Government Counsel (Tax)



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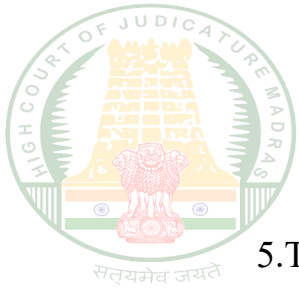
ORDER

An order dated 24.11.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.

2.Ms.G.Dhana Madhri, 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 petitions are closed. There shall be no order as to costs.

15-06-2026

Index: No
Speaking order
Neutral Citation: No

MKN

To

The Commercial Tax Officer,
Annur Circle
Commercial Tax Office,
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SENTHILKUMAR RAMAMOORTHY J.

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