IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 22402 of 2026
and W.M.P.Nos.24314 & 24316 of 2026

Sri Srinivasa Traders
Rep. by its Proprietor Saravanan,
No.291D1, Vadamalampatti X Road,
Vadamalampatti, Krishnagiri,
Tamil Nadu-635206.

..Petitioner(s)

Vs

The deputy State Tax Officier-1
Krishnagiri-2 Assessment Circle,
Krishnagiri-635 115.

..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 relating to the impugned order in GSTIN 33BRFPS0244F1Z3 (FY 2023-2024) dated 17.11.2025 passed by the Respondent and its consequential Demand Order dated 17.11.2025 having Reference No. ZD331125288896W issued by the Respondent and quash the same.

For Petitioner(s): Mr.Sanskar Samdaria S

For Respondent(s): Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)

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ORDER

An order dated 17.11.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Ms.Amirta Poonkodi Dinakaran, 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 shortly after the period of limitation expired.

4. Learned counsel for the petitioner submits that a sum of about Rs.1,41,906/- was recovered from the Electronic Cash / Credit Ledgers of the petitioner. This aspect is required to be verified and confirmed. Learned counsel submits that additional remittance would be made so that 25% of the disputed tax demand is remitted in the aggregate. An endorsement to that effect has been made on the bundle.

5. Subject to verifying and confirming that about Rs.1,41,906/-was recovered and subject to the remittance of additional amounts by the petitioner

so as to remit 25% of the disputed tax demand in the aggregate 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 the petitioner making the additional demand.

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.

22-06-2026

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

To

The deputy State Tax Officier-1
Krishnagiri-2 Assessment Circle,
Krishnagiri-635 115.

SENTHILKUMAR RAMAMOORTHY, J.

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