IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 21781 of 2026
&
WMP Nos.23602 & 23603 of 2026

Modi Stone
Rep by its Authorized signatory Gaurav Modi
Door No. D2/340-4-A, No.2, 2nd Floor, Near
Shoolagiri Bus Stand,
Millath Nagar,
Shoolagiri, Krishnagiri 635 117

..Petitioner(s)

Vs

State Tax Officer
Hosur South II Assessment circle,
Hosur

..Respondent(s)

PRAYER: Writ petition is filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari to call for the records relating to the order bearing reference no. ZD3312253683983 dated 24.12.2025 issued by the Respondent in respect of GSTIN 33ABLFM5358D1Z9 /2021-2022, and quash the same as illegal, arbitrary, contrary to material facts and in violation of the principles of natural justice and pass

For Petitioner(s): Mr.Raghunandan Sriram

For Respondent(s): Ms.G.Dhana Madhri
Govt. Counsel (Tax)

ORDER

An order dated 24.12.2025 is impugned on the ground that the petitioner was not provided a reasonable opportunity to submit supporting documents.

2. Learned counsel for the petitioner submits that reply dated 21.10.2025 was issued to the show cause notice and both the defects raised in the show cause were responded to therein. In particular, he submits that the petitioner informed the GST authority that duty drawback is an incentive and does not constitute a supply. As regards Ocean Freight Services, he submits that the petitioner stated that the supplies were zero rated. He also submits that about 50% of the tax demand was discharged from the petitioner's electronic credit ledger.

3.Ms.G.Dhana Madhri, learned Government Counsel, appears on behalf of the respondent. She points out that the petitioner failed to attend personal hearings and also failed to submit material documents such as shipping bills, export invoices and proof of duty drawback.

4. Considering the nature of reply given by the petitioner, there would be no tax liability in case the petitioner establishes, with documentary evidence, the contentions raised in such reply. The petitioner has already discharged about 50% of the tax demanded under the impugned order. These facts and circumstances justify reconsideration. In order to enable the same, the impugned order is set aside and the matter is remanded subject to verifying and confirming

that about 50% of the tax demand was recovered from the petitioner's electronic credit ledger. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within three months of verifying and confirming that 50% of the tax demand was recovered.

5. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. No costs.

18-06-2026

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

KAL

To

State Tax Officer
Hosur South II Assessment circle,
Hosur

SENTHILKUMAR RAMAMOORTHY, J.

KAL

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