



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-06-2026

CORAM

WEB COPY

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 23060 of 2026
and WMP.Nos.24983 & 24984 of 2026**

Tvl.Thirupathi Constructions
GSTIN 33ADJPT6082F3ZA
Rep. by its Proprietor Thirupathi,
New No. 6, Old No.9, Gandhi Nagar Street - 2,
Upplipalayam, Coimbatore-641015.

..Petitioner

Vs

The State Tax Officer
Singanallur South Circle,
2nd Floor, Commercial Taxes Department,
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 Certiorari to call for the records pertaining to impugned Order in Form GST DRC 07 bearing reference no. ZD3311250020572/2022-23 dated 01.11.2025 issued by the Respondent and quash the same being illegal, invalid without jurisdiction.

For Petitioner:

Ms. G.V.Monika Sri

For Respondent:

Ms. Amirta Poonkodi Dinakaran
Government Counsel (Tax)



ORDER

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An order dated 01.11.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.

2. Ms. Amirta Poonkodi Dinakaran, 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 as a condition for remand. 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.

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Index : Yes/No

Neutral Citation : Yes/No

KJ

To

The State Tax Officer
Singanallur South Circle,
2nd Floor, Commercial Taxes Department,
Dr.Balasundaram Road, Coimbatore-641 018.



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SENTHILKUMAR RAMAMOORTHY, J.

KJ

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