



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. 21078 of 2026
and WMP.No.22808 of 2026**

Santhu Agro Centre
GSTIN : 33BEJPS1609K1ZC,
Represented by its Proprietor Joseph Santhuraj
8/261-C, S.B. Complex, Mathampatti,
Coimbatore, Tamil Nadu-641010.

..Petitioner

Vs

The Deputy Commercial Tax Officer
Perur, Coimbatore- 1,
Coimbatore, Tamil Nadu.

..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 the impugned Order in Form GST DRC 07 bearing reference no. ZD331125352261W/2021-2022 dated 20.11.2025 issued by the Respondent and quash the same.

For Petitioner:

Mr. S. Arvindh

For Respondent:

Mr. L. Gokulraj, Govt. Counsel (Tax)



ORDER

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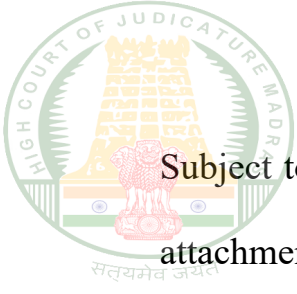
An order dated 20.11.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.

2. Mr. L. Gokulraj, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

3. On perusal of the records, it reveals that the period of limitation for filing an appeal has expired.

4. Learned counsel for the petitioner submits that almost the entire tax demand was recovered from the electronic liability ledger of the petitioner. This aspect is required to be verified.

5. Subject to verifying and confirming that almost the entire tax demand under the impugned order was recovered from the petitioner, 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.



Subject to verifying and confirming the recovery, as indicated above, the bank attachment shall stand raised.

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

12-06-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

The Deputy Commercial Tax Officer
Perur, Coimbatore- 1,
Coimbatore, Tamil Nadu.



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SENTHILKUMAR RAMAMOORTHY, J.

KJ

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