



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. 21085 of 2026
and WMP.No. 22815 of 2026**

Hindhusthaan Feeds ND Foods,
GSTIN- 33AMQPB3572N2ZP
Represented by its Proprietor Kondayampalayam
Chandramohan Boobash Kangayan,
2/4-2, Somaiyanur, Nanjundapuram Village,
Thadagam Road, Coimbatore 641 108.

..Petitioner

Vs

The Commercial Tax Officer
Vadavalli Assessment circle,
Coimbatore.

..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.
ZD331025179636A/2021-2022 dated 17.10.2025 issued by the Respondent and
quash the same.

For Petitioner:

Mr. S. Arvindh

For Respondent:

Mr. L. Gokulraj
Government Counsel (Tax)



ORDER

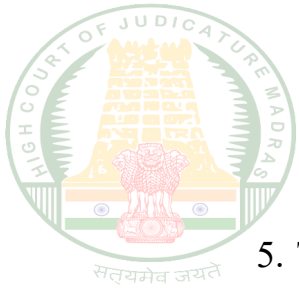
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An order dated 17.10.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.

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

3. Learned counsel for the petitioner submits that some recoveries were made from the electronic liability ledger of the petitioner. Subject to adjustment thereof against the tax dues, he submits that the petitioner would pay 25% of the tax demand in the aggregate. An endorsement has been made on the bundle to that effect.

4. Subject to the condition that the petitioner remits an additional amount towards the disputed tax demand, as agreed to so as to remit 25% in the aggregate after giving credit to sums recovered earlier, within thirty days from the date of receipt of a copy of this order, the impugned order is set aside. Consequently, 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 without any order as to costs. Consequently, connected miscellaneous petition is closed.

12-06-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

The Commercial Tax Officer
Vadavalli Assessment circle,
Coimbatore.



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SENTHILKUMAR RAMAMOORTHY, J.

KJ

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