IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 21086 of 2026
and WMP.No.22819 of 2026

Sri Sivasakthi Builders
GSTIN- 33ABAFS9076M1ZO
Represented by its Partner
Natarajan Kumarasamy,
1/172, Sengathurai Road, Devarampalayam,
Ichipatti Post, Somanur VIA,
Tiruppur, Tamil Nadu - 641 668.

..Petitioner

Vs

The Commercial Tax Officer
Karumathampatti, Coimbatore III,
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. ZD331225353291Q/2021-22 dated 23.12.2025 issued by the Respondent and quash the same.

For Petitioner: Mr. G.Derrick Sam

For Respondent: Mr. R. Sethu Prabakaran
Government Counsel (Tax)

ORDER

An order dated 23.12.2025 is challenged primarily on the ground that the petitioner's reply was not duly considered.

2. Mr. R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

3. Adverting to the impugned order, learned counsel points out that the petitioner's reply in respect of each defect is referred to and extracted, but the order merely records that such reply is not accepted. Without prejudice, learned counsel submits that the petitioner agrees to remit 10% of the disputed tax demand as a condition for remand. He has made an endorsement to that effect on the bundle.

4. As submitted by learned counsel for the petitioner, on perusal of the impugned order, it appears that the respondent has drawn the conclusion that the tax payer's reply is not accepted without recording any reasons for such conclusion. Therefore, re-consideration is warranted.

5. Subject to the petitioner remitting 10% 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 duly taking note of the petitioner's reply and after providing a personal hearing to the petitioner, a fresh order shall be issued within three months from the date of remittance of 10% of the disputed tax demand.

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 Commercial Tax Officer
Karumathampatti, Coimbatore III,
Coimbatore.

SENTHILKUMAR RAMAMOORTHY, J.

KJ

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