



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. 21127 of 2026
and WMP.No.22864 of 2026**

Veegee And Co
GSTIN-33AAGFV5888F1ZS
Represented by its Partner Vasudevan
Gopinathannair, 95, South Enclave,
Shivaram Nagar, Sungam Bye Pass,
Coimbatore 641 045.

..Petitioner

Vs

The Deputy Commercial Tax Officer
Trichy road, Coimbatore-I,
Coimbatore.

..Respondent

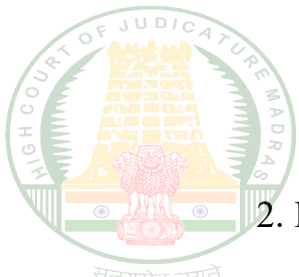
Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records pertaining to the impugned order in Form GST DRC 07 bearing reference no. ZD331225049601Q/2021-22 dated 03.12.2025 issued by the Respondent and quash the same.

For Petitioner: Mr. S. Arvindh

For Respondent: Mr. L. Gokulraj, Government Counsel (Tax)

ORDER

An order dated 03.12.2025 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.

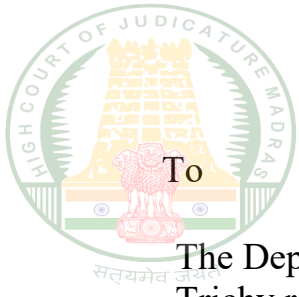
3. Learned counsel for the petitioner submits that the impugned order was issued without providing a reasonable opportunity to the petitioner to contest the tax demand on merits. He also points out that the entire tax dues were recovered from the petitioner pursuant to the impugned order.

4. Subject to verifying and confirming that the entire tax dues were indeed recovered, the impugned order is set aside so as to provide an opportunity to the petitioner to contest the tax demand on merits. 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 receipt of a copy of this order.

5. 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



WP No. 21127 of 2



To

The Deputy Commercial Tax Officer
Trichy road, Coimbatore-I,
Coimbatore.

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WP No. 21127 of 2



SENTHILKUMAR RAMAMOORTHY, J.

KJ

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