IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 21154 of 2026
and WMP.No.22889 of 2026

Taste Tea and Vegetables Trading Co
GSTIN- 33AGBPN1882E1ZO
Represented by its Proprietor Rangasamy
Nagarajan, 17/1, JJ Nagar, 4th Street,
Edayarpalayam, Coimbatore - 641 025.

..Petitioner

Vs

The Deputy Commercial Tax Officer
Velandipalayam Assessment circle,
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 the impugned order in Form GST DRC-07 bearing reference no. ZD330824246013P / 2019-20 dated 27.08.2024 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 27.08.2024 is assailed on grounds of breach of principles of natural justice.

2. Learned counsel for the petitioner submits that the GST registration of the petitioner was cancelled with effect from 31.03.2019, whereas the show cause notice and impugned order were issued in 2024. On account of such cancellation, he submits that the petitioner had no reason to access the GST portal five years later.

3. Without prejudice, learned counsel submits that the petitioner agrees to remit 25% of the disputed tax demand as a condition for remand. An endorsement to that effect has been made on the bundle.

4. As contended by learned counsel for the petitioner, notwithstanding the fact that the petitioner had access to the GST common portal, after the cancellation of the registration, it is unreasonable to expect a person to access the portal five years after the GST registration was cancelled.

5. Therefore, subject to the petitioner remitting 25% of the disputed tax demand, as agreed to, within 30 days from the date of receipt of a copy of this order, re-consideration is warranted. Towards that end, the impugned order is set aside subject to fulfilment of the above condition, 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.

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
Velandipalayam Assessment circle,
Coimbatore 641 018.

SENTHILKUMAR RAMAMOORTHY, J.

KJ

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