



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 21090 of 2026
and W.M.P.No.22826 of 2026**

K.P.R Industries
GSTIN : 33CIHPS3036H1ZA,
Represented by its Proprietor Arumugam
Saravanan, No. 10, AEC Nagar,
Rajiv Gandhi Street, Ganapathy,
Coimbatore - 641 006.

..Petitioner

Vs

The Commercial Tax Officer
Saravanampatti (West), Coimbatore III,
Coimbatore - 641 018.

..Respondent

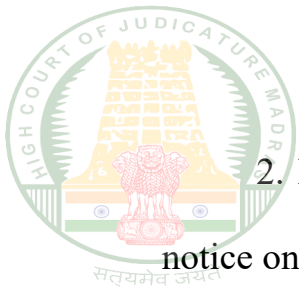
Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records pertaining to the impugned order in Form GST DRC 07 bearing reference no. ZD331225282861D/2021-22 dated 18.12.2025 issued by the Respondent and quash the same.

For Petitioner: Mr. S. Arvindh

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

ORDER

An order dated 18.12.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.



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

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3. The period of limitation for filing an appeal has expired. On instructions, learned counsel for the petitioner agrees to pay 25% of the disputed tax demand as a condition for remand. An endorsement to that effect is made on the bundle.

4. Subject to the condition that the petitioner remits 25% 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 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. In view of the impugned order being set aside, the attachment, if any, of the bank account of the petitioner shall stand raised.

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. 21090 of 2



To

The Commercial Tax Officer
Saravanampatti (West), Coimbatore III,
Coimbatore - 641 018.

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SENTHILKUMAR RAMAMOORTHY, J.

KJ

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