IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP Nos. 21137 & 21161 of 2026
and WMP.Nos.22875 & 22897 of 2026

In both WPs.

Charaka Dental Products
GSTIN - 33AAEFC3484C1ZV
Represented by its Partner AP Senthil Kumar
12, Lakshmi Plaza Combines,
Semi Basement Floor, Avinashi Road,
Coimbatore - 641 018.

..Petitioner

Vs

The Commercial Tax Officer
Avinashi Road Assessment Circle,
Commercial tax building,
Dr. Balasundaram Road,
Coimbatore 641018.

..Respondent

PRAYER in W.P.No.21137 of 2026: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari to call for the records pertaining to the impugned order in Form GST DRC 07 bearing reference no. ZD330225161621S/2020-21 dated 17.2.2025 issued by the Sole Respondent and quash the same.

PRAYER in W.P.No.21161 of 2026: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari to call for the records pertaining to the impugned order in Form GST DRC 07 bearing reference no.

ZD331225052147P/2021-22 dated 03.12.2025 issued by the Sole Respondent and quash the same.

In both WPs.

For Petitioner: Mr. S. Arvindh

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

<u>COMMON ORDER</u>

Assessment orders are assailed in these two writ petitions 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.

3. The period of limitation for filing appeals has expired. On instructions, learned counsel for the petitioner agrees to pay 25% of the disputed tax demand in respect of each assessment order. 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 in respect of each assessment order, as agreed to, within thirty days from the date of receipt of a copy of this order, the impugned assessment orders are set aside and the matter is remanded for re-consideration. After providing a

reasonable opportunity to the petitioner, fresh assessment orders shall be issued within three months from the date of remittance of 25% of the disputed tax demand.

5. The writ petitions are disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

12-06-2026

Index : Yes / No
Neutral Citation: Yes / No

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To

The Commercial Tax Officer
Avinashi Road Assessment Circle,
Commercial tax building,
Dr. Balasundaram Road,
Coimbatore 641018.

SENTHILKUMAR RAMAMOORTHY, J.

KJ

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