IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 21774 of 2026
and W.M.P.Nos.23595 & 23596 of 2026

R.K. Constructions
Rep. by its Proprietor,
GEETHA No.42, Nethaji Street,
D.K. Naidu Nagar, Sriperumbudur,
Kancheepuram District - 602105

..Petitioner(s)

Vs

The Commercial Tax Officer
Sriperumbudur Assessment Circle,
Room No.12, at No.4/109, Ground Floor,
Bangalore Chennai Highway,
Varadarajapuram, Integrated Commercial Taxes
Building, Nazrethpet, Chennai- 600 123.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, calling for the records relating to the impugned order in Form GST DRC-07vide Reference No. ZD331125379897U / FY 2021-2022, dated 21.11.2025, passed by the Respondent under Section 73 of the TNGST / CGST Act, 2017, and quash the same and consequently direct the Respondent to reconsider the matter afresh, after affording a fair and reasonable opportunity of hearing to the Petitioner and permitting the Petitioner to submit all relevant supporting documents.

For Petitioner(s): Mr.Suresh T

For Respondent(s): Ms.G.Dhana Madhri,
Government Counsel (Tax)

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ORDER

An order dated 21.11.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Ms.G.Dhana Madhri, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

3. On perusal of the impugned order, it is evident that such order was issued without hearing the petitioner. The writ petition has been filed shortly after the period of limitation expired.

4. Learned counsel for the petitioner submits that more than 25% of the tax demand was recovered pursuant to the impugned order. This aspect is required to be verified and confirmed.

5. Subject to verifying and confirming that more than 25% of the disputed tax demand was recovered, 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. Subject to fulfilment of the above condition, the bank attachment shall stand raised.

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

18-06-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
RNA

To

The Commercial Tax Officer
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SENTHILKUMAR RAMAMOORTHY, J.

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