IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 21498 of 2026
and W.M.P.Nos.23260 & 23261 of 2026

S R Kube Global Innovation Agency Private
Limited Rep. by its Director - Shammy Jacob,
No. 1/300, M K Stalin Street,
Thalambur, Chennai - 600 130.
GSTIN 33AAWCS8697Q1ZT

..Petitioner(s)

Vs

The Deputy State Tax Officer 1 ST FAC
office of the Deputy Commercial Tax Officer,
Thirukazhukundram Assessment Circle,
Station No.42, Wahab Nagar,
Thirukazhukundram-603 109
Chengalpattu

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari, calling for the records of the impugned proceedings of the Respondent in GSTIN 33AAWCS8697Q1ZT/ 2021-2022 dated 28.12.2025 and the consequential Summary Order of the impugned proceedings vide Form GST DRC-07 in Reference No. ZD331225417137P dated 28.12.2025 for the Tax Period April 2021 - March 2022 quash the same.

For Petitioner(s): Mr.S. Rajasekar

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

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ORDER

An order dated 28.12.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Mr.R.Sethu Prabakaran, 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. On instructions, learned counsel for 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.

5. Subject to the condition that the petitioner remits 25% of the disputed tax demand 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.

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.

16-06-2026

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

To

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SENTHILKUMAR RAMAMOORTHY, J.

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