



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 21199 of 2026

and

W.M.P. No.22950 of 2026

M/s Murugavel Contractor
Represented by its Proprietor, Mr P. Murugavel,
At No.2/56A, West Street,
Anathandavapuram, Mayiladuthurai ,
Tamilnadu 609 103.
GSTIN 33BFPPM0571P1ZX

..Petitioner

Vs

The Deputy State Tax Officer 1 (ST)
Office of the Deputy Commercial Tax officer
Mailaduthurai Assessment Circle,
No. 5 2nd Floor, Mayuranather Keela Veethi,
Pookkollai, Mayiladuthurai,
Tamil Nadu 609 001.

..Respondent

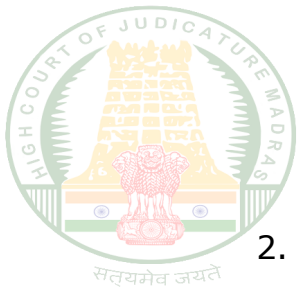
Petition filed under Article 226 of The Constitution of India praying for the issuance of a writ of certiorari to call for the records of the Respondent herein in its Impugned order in GSTIN 33BFPPM0571P1ZX/2020-2021 dated 11.05.2026 along with the Consequential order in Form DRC-07 bearing Reference No.ZD3305260796716 dated 11.05.2026 for the tax period 2020-21, and quash the same.

For Petitioner: Ms.R. Hemalatha

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

ORDER

An order dated 11.05.2026 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.



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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.

4. On instructions, learned counsel for the petitioner agrees to remit 10% 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 10% 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 10% of the disputed tax demand.

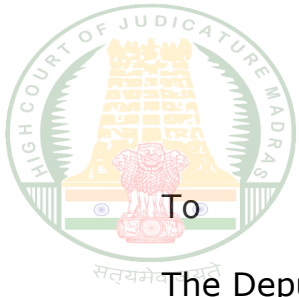
6. The Writ Petition is disposed of on the above terms. Consequently, connected Miscellaneous Petition is closed. There shall be no order as to costs.

15.06.2026

Index: Yes/No

Neutral Citation: Yes/No

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To
The Deputy State Tax Officer 1 (ST)
Office of the Deputy Commercial Tax officer
Mailaduthurai Assessment Circle,
No. 5 2nd Floor, Mayuranather Keela Veethi,
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SENTHILKUMAR RAMAMOORTHY, J.

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