



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 21191 of 2026

and

W.M.P. No.22933 of 2026

M/s. Doortech Engineering Private Limited
Rep by its Authorised Signatory-Narayanan,
No.90A, Kalainar Road, Cowl Bazaar,
Pallavaram, Pozhichalur, Kancheepuram,
Tamil Nadu- 600 074.

..Petitioner

Vs

The Assistant Commissioner
Office of The Assistant Commissioner,
Pammal Circle, Tambaram Zone,
Chengalpattu.

..Respondent

Petition filed under Article 226 of The Constitution of India praying for the issuance of a writ of certiorari calling for the records relating to the impugned proceedings passed by the Respondent in the impugned order in GSTIN 33AAECD3825D1Z5/ 2018-19 dated 27.04.2024 along with the consequential proceedings under Section 73 in FORM GST DRC 07 vide ref. no. ZD330424219812M dated 27.04.2024 for the FY 2018-19 to quash the same.

For Petitioner:

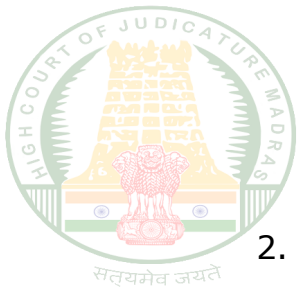
Ms.R. Hemalatha

For Respondent:

Ms.G.Dhana Madhri,
Government Counsel (Tax)

ORDER

An order dated 27.04.2024 is impugned primarily on the ground of breach of principles of natural justice.



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2. Ms.G.Dhana Madhri, learned Government Counsel (Tax), accepts

notice for the respondent.

3. On perusal of the impugned order, it is clear that the tax proposal was confirmed because the tax payer had not responded to the show cause notice or attended personal hearing.

4. On instructions, learned counsel for the petitioner agrees to remit 50% of the disputed tax demand under the impugned order as a condition for remand. An endorsement to that effect is made on the bundle.

5. Subject to the remittance of 50% 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, fresh order shall be issued within three months from the date of remittance of 50% 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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WP No. 21191 of 2



To
The Assistant Commissioner
Office of The Assistant Commissioner,
Pammal Circle, Tambaram Zone,
Chengalpattu.



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WP No. 21191 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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WP No. 21191 of 2026

15.06.2026