



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15-06-2026

CORAM

WEB COPY

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 21329 of 2026

AND

WMP NO. 23076 OF 2026

M/s.Sriayyanarappan Company
Rep by its Partner Jayakodi Rathinam,
No. 79, Naripallm, Sikkanaampatty Po,
Omalur, Salem, Tamil Nadu 636309.

..Petitioner(s)

Vs

The State Tax Officer (ST)
Office of the Commercial Tax Officer,
Omalur Assessment Circle.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari calling for the records relating to the impugned proceedings passed by the Respondent in the order vide GSTIN 33AAWFS1559A1Z5 /2021-2022, dated 22.12.2025 along with Consequential order through FORM GST DRC-07 bearing Ref No ZD331225339374I , dated 22.12.2025 under Section 73 of the act for the financial year 2021-2022, to quash the same.

For Petitioner(s): M/s.R.Hemalatha

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



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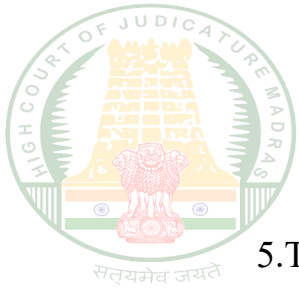
ORDER

An order dated 22.12.2025 and its summary are assailed in this writ petition 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 an appeal has expired. On instructions, learned counsel for the petitioner agrees to pay 25% of the disputed tax demand. 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, as agreed to, within thirty days from the date of receipt of a copy of this order, the impugned orders are 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.



5. 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: No
Speaking order
Neutral Citation: No

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To

The State Tax Officer (ST)
Office of the Commercial Tax Officer,
Omalur Assessment Circle.



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SENTHILKUMAR RAMAMOORTHY J.

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