



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15-06-2026

CORAM

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 21327 of 2026
AND
WMP NO. 23072 OF 2026**

M/s Vignesh Agency
Rep by its Prop. Venkitachalam Parameswaran
No.185-3, Thiru.Vee.Kaa Street,
Madhampalayam Road, Punjai Piliampatti,
Erode, Tamil Nadu- 638459.

..Petitioner(s)

Vs

The Deputy State Tax Officer 2
Office of the Deputy Commercial Tax Officer
SF No 137/1B, 137/2,
Piliampatti Pirivu, Sathy - Erode Road,
Ariyappampalayam, Sathyamangalam,
Erode Dt. 638 402.

..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 33APVPP4104L2ZI/2021-2022, dated 07.11.2025 along with Consequential order through FORM GST DRC-07 bearing Ref No. ZD331125110774R, dated 07.11.2025 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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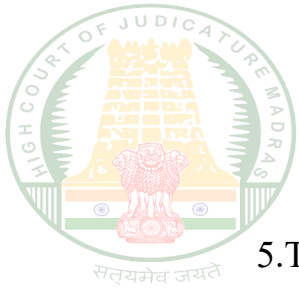
ORDER

An order dated 07.11.2025 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.



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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

MKN

To

The Deputy State Tax Officer 2
Office of the Deputy Commercial Tax Officer
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SENTHILKUMAR RAMAMOORTHY J.

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