



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 21300 of 2026
and WMP No.23044 of 2026**

M/s. Rahamani Traders,
Rep by its Proprietor
Athaur Rahman Syed Amjed,
No. 16, Arni Road, Chetpet,
Tiruvannamalai District 606 801.

..Petitioner

Vs

The Assistant Commissioner of GST and
Central Excise,
Office of the Assistant Commissioner,
Villupuram Division,
Chenani Outer Commissionerate,
Old Te Building, BSNL Campus, Hospital Road,
Villupuram 605 602.

..Respondent

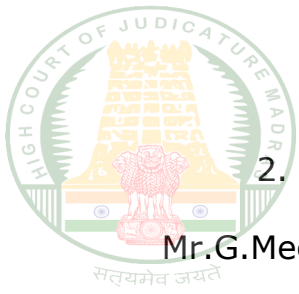
Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari to call for the records relating to the impugned proceedings initiated by the Respondent in the impugned order in FORM GST DRC - 07 bearing ref No. ZD3304261806590 dated 22.04.2026 along with Annexure vide Order-In-Original No. 89 /2026-AC dated 22.04.2026 passed by the respondent for the AY 2023-24 to AY 2024-25 and quash the same.

For Petitioner: Mr.Devanand J R

For Respondent: Mr.S.Gurumurthy,
Senior Standing Counsel
Mr.G.Meganathan,
Junior Standing Counsel

ORDER

An order dated 22.04.2026 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.



2. Mr.S.Gurumurthy, learned Senior Standing Counsel and Mr.G.Meganathan, learned Junior Standing Counsel, accept notice for the respondent.

3. Learned counsel for the petitioner submits that about Rs.4,90,000/- was recovered pursuant to the impugned order. He agrees that the petitioner would remit 10% of the disputed tax demand in aggregate after giving credit to the amounts recovered earlier. An endorsement to that effect is made on the bundle.

4. Subject to the remittance of 10% of the disputed tax demand in aggregate, after verifying and confirming the earlier recovery, 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 receipt of a copy of this order.

5. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

15.06.2026

Index: Yes/No
Neutral Citation: Yes/No
mmi



To

The Assistant Commissioner of GST and
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SENTHILKUMAR RAMAMOORTHY, J.

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