



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-06-2026

CORAM

WEB COPY

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 21679 of 2026
and WMP.Nos.23474 & 23476 of 2026**

M/s.Sri Ganesha Granites
(Represented by its proprietor Nathuram Jat
Balvirsingh), 2/642,
Achamangalam Road, G.Nagamangalam,
Jagadevipalayam, Krishnagiri,
Tamil Nadu 635 203.

..Petitioner

Vs

The Assistant Commissioner (ST) (FAC)
Krishnagiri-II Assessment Circle, Krishnagiri.

..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records on the files of the Respondent herein in Form GST DRC 07 vide Ref No. ZD330224187205M, along with its detailed order both dated 29.02.2024, for the year 2018-19, quash the same.

For Petitioner:

Mr. K.A.Parthasarathy

For Respondent:

Ms. G. Dhana Madhri
Government Counsel (Tax)



ORDER

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An order dated 29.02.2024 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.

2. Ms. G. Dhana Madhri, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

3. Learned counsel for the petitioner submits that some recoveries were made pursuant to the impugned order. This aspect is required to be verified and confirmed. Subject to adjustment thereof against the tax dues, he submits that the petitioner would pay 100% of the tax demand in the aggregate. An endorsement has been made on the bundle to that effect.

4. Subject to the condition that the petitioner remits an additional amount towards the disputed tax demand, as agreed to so as to remit 100% in the aggregate after giving credit to sums recovered earlier, within thirty days from the date of receipt of a copy of this order, the impugned order is set aside. Consequently, 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 100% of the disputed tax demand.



5. The writ petition is disposed of on the above terms without any order as to costs. Consequently, connected miscellaneous petitions are closed.

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Index : Yes/No

23-06-2026
(4/4)

Neutral Citation : Yes/No

KJ

To

The Assistant Commissioner (ST) (FAC)
Krishnagiri-II Assessment Circle, Krishnagiri.



WEB COPY

WP No. 21679 of 2



SENTHILKUMAR RAMAMOORTHY, J.

KJ

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23-06-2026
(4/4)