



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 21339 of 2026

AND

WMP NO. 23089 OF 2026, WMP NO. 23090 OF 2026

M/s EXEED ENGINEERS INDIA PRIVATE
LIMITED

(Rep by its authorised signatory,
Mr Ezhilan Selvaraj),
GSTIN No. 33AADCE3614J1ZX
D126, NA, Sathangadu Iron and Steel Market,
Sathangadu, Manali,
Chennai, Tamil Nadu.

..Petitioner(s)

Vs

The Assistant Commissioner (ST) (FAC)
Manali Assessment Circle
Integrated New Commercial Taxes Building,
Thiruvallur Division No 32,
Elephant Gate Bridge Road,
Vepary, Chennai 600 003.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records pertaining to the impugned order passed by the Respondent in Form GST DRC-07 vide Reference No.ZD330225126193U dated 13.02.2025 for FY 2020-2021 and quash the same as illegal, arbitrary, and violative of principles of natural justice.

For Petitioner(s):

Mr.P.Bharath Kumar

For Respondent(s):

Mr.R.Sethu Prabakaran
Government Counsel (Tax)



ORDER

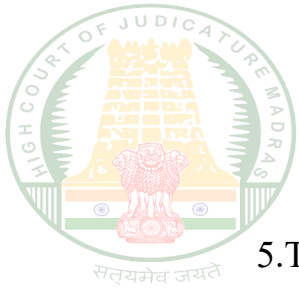
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An order dated 13.02.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.

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 order is set aside and the matter is remanded for re-consideration. Subject to fulfillment of the above condition, any Bank attachment pursuant to the impugned order shall stand raised. 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 petitions are closed. There shall be no order as to costs.

15-06-2026

Index: No
Speaking order
Neutral Citation: No

MKN

To

The Assistant Commissioner (ST) (FAC)
Manali Assessment Circle
Integrated New Commercial Taxes Building,
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SENTHILKUMAR RAMAMOORTHY J.

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