



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 21897 of 2026
and W.M.P.Nos.23751 & 23752 of 2026**

M/s.Oxalic Enterprise,
Represented by its Partner Muruga Lakshmi,
No.74, Sri Aisvaryam Nagar,
Kuntrathur, Chennai- 600089

..Petitioner(s)

Vs

Commercial Tax Officer,
Kundrathur Assessment Circle,
4/109,1st Floor, Bangalore Chennai Highway,
Varadarajapuram,
Nazarathpet, Chennai 600123

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorari, calling for records relating to
the impugned order Form DRC-07 bearing reference ZD331125052067R dated
04.11.2025 along with detailed order passed by the Respondent and quash the
same.

For Petitioner(s):

Mr.P.Gowtham

For Respondent(s):

Mr.R.Sethu Prabakaran,
Government Counsel (Tax)



ORDER

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An order dated 04.11.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Mr.R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

3. On perusal of the impugned order, it is evident that such order was issued without hearing the petitioner. The writ petition has been filed shortly after the period of limitation expired.

4. Learned counsel for the petitioner submits that the issue with regard to excess claim of ITC is common to W.P.No.21886 of 2026. He agrees that the petitioner would remit 25% of the tax demanded in respect of short payment of tax under RCM. He also submits that the late fee would be paid and that the order has not been challenged in that aspect.

5. Subject to remittance of 25% of the demand in relation to short payment of tax under RCM within **thirty days** from the date of receipt of a copy of this order, the impugned order is set aside as regards the defects pertaining to short payment of tax under RCM and excess claim of ITC and the matter is



remanded for re-consideration on those aspects. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within **three months** from the date of remittance of 25% in the manner specified above.

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

18-06-2026
(2/2)

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
RNA

To

Commercial Tax Officer,
Kundrathur Assessment Circle,
4/109, 1st Floor, Bangalore Chennai
Highway, Varadarajapuram,
Nazarathpet, Chennai 600123



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WP No. 21897 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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(2/2)**