



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 22379 of 2026
and WMP.Nos.24281 & 24282 of 2026**

Sri Dhanalakshmi Enterprises,
(Represented by its Proprietor Mr.Ganesan),
No.59J, Vivekananda nagar West Mada street,
Thiruvottiyur, Tiruvallur, Tamilnadu - 600019.

..Petitioner

Vs

The Commercial Tax Officer
Thiruvottiyur Assessment Circle, Room no.214,
II Floor, commercial taxes building, no.32,
Elephant gate bridge road, Chennai - 600003.

..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 in the impugned order in FORM GST DRC 07 with Reference No. ZD3312254152113 dated 27.12.2025 along with the detailed order in GSTIN / 33AAGPG1204N3Z1 / 2021-22 dated 27.12.2025 for the tax period April 2021 - March 2022 and quash the same.

For Petitioner:

Mr. Kamala Kanth S

For Respondent:

Mr. R. Sethu Prabakaran
Government Counsel (Tax)



ORDER

An order dated 27.12.2025 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. Learned counsel for the petitioner submits that some recoveries were made from the electronic liability ledger of the petitioner. Subject to adjustment thereof against the tax dues, he submits that the petitioner would pay 25% 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 25% 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 25% of the disputed tax demand. In view of the impugned order being set aside, the attachment, if any, of the bank account of the petitioner in relation to the impugned order shall stand raised.



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.

23-06-2026
(1/5)

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

The Commercial Tax Officer
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SENTHILKUMAR RAMAMOORTHY, J.

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