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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 22384 of 2026
and WMP.Nos.24288 & 24290 of 2026

M Brothers,
Represented by its Proprietrix Mrs. Munusamy
Shanthi, No.61 20/5, Thiruchinakuppam Road,
Rajakadai, Thiruvottiyur, Chennai,
Tamil Nadu – 600 019.

..Petitioner

Vs

The Assistant Commissioner,
Thiruvottiyur Assessment Circle, Room no.215,
II Floor, Integrated 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 FORM GST DRC 07 with Reference No. ZD3312252776474 dated 17.12.2025 along with the detailed order in GSTIN / 33AMPPS3123B1ZC / 2021-22 dated 17.12.2025 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)

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ORDER

An order dated 17.12.2025 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.

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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.

23-06-2026
(2/5)

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

The Assistant Commissioner,
Thiruvottiyur Assessment Circle, Room no.215,
II Floor, Integrated commercial taxes building, No.32,
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SENTHILKUMAR RAMAMOORTHY, J.

KJ

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(2/5)

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