



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 21286 of 2026
and WMP No.23032 of 2026**

M/s.M.M.Woods
Rep by its Proprietor- M. Geetha
Plot No 62, Lakshmi Nagar,
Sathumadurai, Kaniyambadi,
Vellore, Tamil Nadu-632011.

..Petitioner

Vs

The State Tax Officer
Office of the Commercial Tax Officer,
Vellore Rural Assessment Circle,
No.4, Fort Round Road,
Bharathiyar Salai, Vellore-632 001.

..Respondent

Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, to call for the records relating to the impugned proceedings passed by the Respondent in the impugned order in GSTIN 33BWXP6428C1ZF/2021-22 dated 26.12.2025 along with the consequential proceedings under Section 73 in FORM GST DRC 07 vide ref. no. ZD331225395389Z dated 26.12.2025 for the FY 2021-22 and quash the same.

For Petitioner:

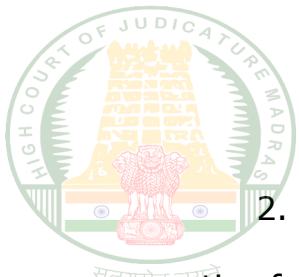
Mr.Devanand J R

For Respondent:

Mr.L.Gokulraj,
Government Counsel(Tax)

ORDER

An order dated 26.12.2025 is impugned primarily on the ground of breach of principles of natural justice.



2. Mr.L.Gokulraj, learned Government Counsel (Tax), accepts notice for the respondent.

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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.

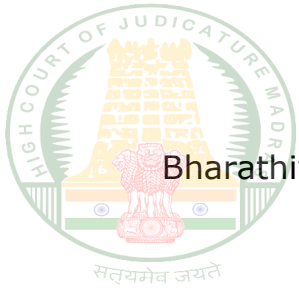
4. Subject to the condition that the petitioner remits 25% of the disputed tax demand, as agreed to, within thirty days from the date of receipt of a copy of this order, the impugned order is set aside and the matter is remanded for re-consideration. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within three months from the date of remittance of 25% of the disputed tax demand.

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

15.06.2026

Index: Yes/No
Neutral Citation: Yes/No
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To
The State Tax Officer
Office of the Commercial Tax Officer,
Vellore Rural Assessment Circle,
No.4, Fort Round Road,



Bharathiyar Salai, Vellore-632 001.

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SENTHILKUMAR RAMAMOORTHY, J.

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