



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 21465 of 2026
and W.M.P.No.23223 of 2026**

M/s.JS ENTERPRISES

Rep by its Proprietor- Sriram S2/507, Mariyamman
Kovil Street, S.V.Nagaram, Tiruvannamalai,
Tamil Nadu- 632317.

..Petitioner(s)

Vs

The State Tax Officer
office of the commercial tax officer, Arni
assessment circle, Tiruvannamalai.

..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 the records relating
to the impugned proceedings passed by the Respondent in the impugned order
in GSTIN 33ERGPS5794L1ZX/2021-22 dated 11.11.2025 along with the
consequential proceedings under section 73 in FORM GST DRC 07 vide ref.
no. ZD331125186274H dated 11.11.2025 for the FY 2021-22 to quash the
same.

For Petitioner(s):

Ms.R.Hemalatha

For Respondent(s):

Mr.L.Gokulraj,
Government Counsel (Tax)



ORDER

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An order dated 11.11.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Mr.L.Gokulraj, 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. On instructions, learned counsel for the petitioner agrees to remit 25% of the disputed tax demand as a condition for remand. An endorsement to that effect has been made on the bundle.

5. Subject to the condition that the petitioner remits 25% of the disputed tax demand 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.



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

16-06-2026

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

The State Tax Officer
office of the commercial tax officer, Arni
assessment circle, Tiruvannamalai.



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SENTHILKUMAR RAMAMOORTHY, J.

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