IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 21654 of 2026
and
W.M.P. Nos.23441 and 23443 of 2026

Periyasamy Sudhakar, Proprietor,
Tvl. L R Stores,
44-B, Brindavan Nagar,
3rd Main Road, Adambakkam,
Chennai, Tamil Nadu- 600 088.

..Petitioner

Vs

The State Tax Officer (FAC)
(also Known as Commercial Tax Officer),
Nanganallur Assessment Circle,
No.224, 2nd Floor,
Integrated Commercial Taxes Building,
Nandanam, Chennai- 600 035.

..Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari to call for the records on the files of the Respondent herein in GST/33AZMPS4111K1Z8/2021-22 dated 22.11.2025, Order under Section 73 of the TNGST Act, 2017 and the summary of the order in Form GST DRC-07 both dated 22.11.2025 issued in Reference No. ZD3311253974970 and quash the same.

For Petitioner: Mr.Jayaprathap A N R

For Respondent: Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)

ORDER

An order dated 22.11.2025 is assailed on the ground of alleged breach of principles of natural justice.

2. Ms.Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

3. On perusal of the impugned order, it reveals that the period of limitation for filing an appeal has expired.

4. Learned counsel for the petitioner submits that 10% of the disputed tax demand was already remitted by the petitioner. On instructions, he submits that the petitioner agrees to remit an additional 15% of the tax demand as a condition for remand. An endorsement to that effect is made on the bundle.

5. Subject to the condition that the petitioner remits 15% of the disputed tax demand, as agreed to, 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 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 15% 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 shall stand raised.

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

16-06-2026
(1/2)

Index: Yes/No
Neutral Citation: Yes/No
KJ

To

The State Tax Officer (FAC)
(also Known as Commercial Tax Officer),
Nanganallur Assessment Circle,
No.224, 2nd Floor,
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Nandanam, Chennai- 600 035.

SENTHILKUMAR RAMAMOORTHY, J.

KJ

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