



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.06.2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 22323 of 2026

and

WMP Nos. 24198 and 24200 of 2026

Tvl.Sakthi Infra Tex Private Limited
Represented by its General Manager (Accounts
and Finance) Mr.Srinivasarao P V V S,
360/27, P S G Mill Premises,
Kovai Main Road, Perundurai,
Erode, Tamil Nadu- 638052.

..Petitioner

Vs

1. The State Tax Officer
(Also Know as Commercial Tax officer),
Inspection- III, (Intelligence),
Erode Division, Erode.
2. The State Tax Officer (Intl),
(also known as Commercial Tax Officer),
Inspection- 1, Erode,
Office of the Joint Commissioner (ST)
Intelligence, Erode.

..Respondents

Petition filed under Article 226 of the Constitution of India
praying to issue a writ of certiorari to call for the records on the files of
the 1st Respondent herein in GSTIN.33AAVCS3628N1ZN / 2019-20 dated
30.12.2025, order under section 74 and the summary of the order in
FORM GST DRC-07 both dated 30.12.2025 issued in Reference No.
ZD331225439607C and quash the same.

For Petitioner:

Mr.Jayaprathap A N R

For Respondents:

Mr.R.Sethu Prabakaran,
Government Counsel (Tax)



ORDER

An order dated 30.12.2025 is assailed primarily on the ground that the petitioner was not provided a reasonable opportunity to submit supporting documents.

2. Mr.R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice for the respondents.

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 petitions are closed. There shall be no order as to costs.

22.06.2026

Index: Yes/No
Neutral Citation: Yes/No
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SENTHILKUMAR RAMAMOORTHY, J.

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