



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. 21515 of 2026
and W.M.P.Nos.23285 & 23289 of 2026**

M/S. V.C.R. Traders
Rep by its Proprietor- Chandrasekar Chidambaram,
88/51, Ground Floor, Kurumenthur Market Road,
Nallagoundenpalayam, Gobichettipalayam,
Erode, Tamil Nadu- 638453.

..Petitioner(s)

Vs

The Assistant Commissioner (ST) (FAC)
Office of the Commercial Tax Officer,
Gobichettipalayam Circle,
Erode.

..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 order in GSTIN 33AOLPC7282F1Z0/2021-2022 dated 29.12.2025 along with the consequential summary order under section 73 in FORM GST DRC 07 vide ref. no. ZD331225433715J dated 29.12.2025 for the FY 2021-22 along with consequential proceeding of Order of rejection of application for rectification order vide ref no. ZD330426089480B dated 10.04.2026 issued by the Respondent, to quash the same.



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For Petitioner(s):

Ms.R. Hemalatha

For Respondent(s):

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

ORDER

An order dated 29.12.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Mr.R.Sethu Prabakaran, 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.

6. The writ petition is disposed of on the above terms. Consequently, connected writ miscellaneous petitions are 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 Assistant Commissioner (ST) (FAC)
Office of the Commercial Tax Officer,
Gobichettipalayam Circle,
Erode.



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SENTHILKUMAR RAMAMOORTHY, J.

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