



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15-06-2026

CORAM

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 21328 of 2026
AND
WMP NO. 23074 OF 2026**

M/s. Ramana Traders
Rep by its Prop. Ramamoorthy Venkataraman
No.3/117, Nehru Nagar, 2nd Cross Street,
Thadangam, Dharmapuri 636 705.

..Petitioner(s)

Vs

The State Tax Officer
Office of the Commercial Tax Officer,
Dharmapuri Assessment Circle -1,
Dharmapuri.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari calling for the records relating to the impugned proceedings passed by the Respondent in the order vide GSTIN 33AEXPV4196H1ZN/2021-2022, dated 10.12.2025 along with Consequential order through FORM GST DRC-07 bearing Ref No ZD331225148761I, dated 10.12.2025 under section 73 of the act for the financial year 2021-2022, to quash the same.

For Petitioner(s): M/s.R.Hemalatha

For Respondent(s): Mr.L.Gokulraj,
Government Counsel (Tax)



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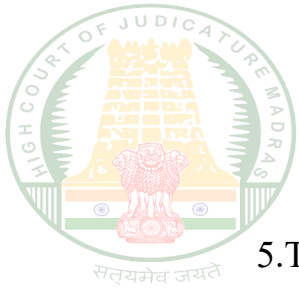
ORDER

An order dated 10.12.2025 and its summary are assailed in this writ petition on the ground of alleged breach of principles of natural justice.

2.Mr.L.Gokulraj, learned Government Counsel (Tax), accepts notice on behalf of 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 orders are 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
(2/2)

Index: No
Speaking order
Neutral Citation: No

MKN

To

The State Tax Officer
Office of the Commercial Tax Officer,
Dharmapuri Assessment Circle -1,
Dharmapuri.



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SENTHILKUMAR RAMAMOORTHY J.

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