



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 21348 of 2026

AND

WMP NO. 23099 OF 2026, WMP NO. 23100 OF 2026

M/s. R R Agencies
Represented by its Proprietor - Pushpa Murugiah
Door No.112C, G.N.T.Road, Vijayanallur,
Tiruvallur,
Tamil Nadu 600067.

..Petitioner(s)

Vs

The Assistant Commissioner (ST) (FAC)
Office of the Commercial Tax Officer,
Cholavaram Assessment Circle,
Room No.109, 1st Floor, Integrated C.T.Buildings,
Chennai-600 003.

..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 order in vide GSTIN 33AAXPM5468K1ZW/ 2017-18 dated 29.12.2023 along with consequential summary of order in FORM GST DRC 07 bearing no. ZD331223253028S dated 29.12.2023 passed under section 73 of the Act, for FY 2017-18, along with Consequential order of rejection of application for rectification bearing reference No.ZD330325026594J dated 05.03.2025 to quash the same.

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

For Respondent(s): Mr.R.Sethu Prabakaran,
Government Counsel (Tax)



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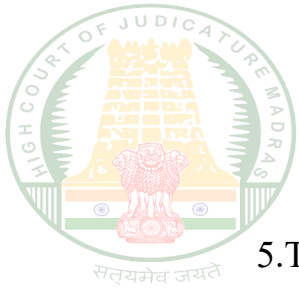
ORDER

An order dated 29.12.2023 and the subsequent order dated 05.03.2025 rejecting the application for rectification of the order dated 29.12.2023, are challenged in this writ petition.

2.Mr.R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

3.The period of limitation for filing an appeal has expired. On instructions, learned counsel for the petitioner agrees to pay 100% of the disputed tax demand. An endorsement to that effect is made on the bundle.

4.Subject to the condition that the petitioner remits 100% 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 100% of the disputed tax demand.



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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.

15-06-2026

Index: No
Speaking order
Neutral Citation: No

MKN

To

The Assistant Commissioner (ST) (FAC)
Office of the Commercial Tax Officer,
Cholavaram Assessment Circle,
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SENTHILKUMAR RAMAMOORTHY J.

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