



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 21419 of 2026

AND

WMP NO. 23194 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

1. The Deputy State Tax Officer-1
Office of the Deputy Commercial Tax officer,
Dharmapuri Circle,
Hosur.
2. The Deputy Commissioner (ST) (GST)
(Appeal)
Erode and Salem.
3. The Deputy Commissioner CT
Salem, Tamil Nadu.

..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/2022-2023, dated 27.10.2023 along with Consequential order through FORM GST DRC-07 bearing Ref No.ZD331023165891K, dated 27.10.2023 under section 73 of the Act for the financial year 2022-2023, and along with the Consequential proceedings for submission of appeal in FORM



GST APL-02 passed by the 3rd respondent vide Ref.No.ZD330824189626W, dated on 21.08.2024, to quash the same.

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

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

ORDER

An order dated 27.10.2023 and its summary and the consequential proceedings for submission of appeal in Form GST APL-02 dated 21.08.2024 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 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 by the first respondent. 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.

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

Index: No
Speaking order
Neutral Citation: No

MKN

To

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2. The Deputy Commissioner (ST) (GST) (Appeal)
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Salem, Tamil Nadu.



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SENTHILKUMAR RAMAMOORTHY J.

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