



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 22008 of 2026
and WMP.Nos.23875 & 23876 of 2026**

Mariammal Agency
Represented by its Prop : Muniappan
33, Kuppusamy Street Shevapet
Salem-636002.

..Petitioner

Vs

Deputy State Tax Officer – 2,
(Also known as Deputy Commercial Tax Officer)
Sevapet Assessment Circle, Salem.

..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records on the files of the Respondent herein in FORM GST DRC-07 with Reference No: ZD3312253379590 dated 22.12.2025 in GSTIN : 33APRPM7767G1ZA/ 2021-22/dated 22.12.2025 and quash the same.

For Petitioner:

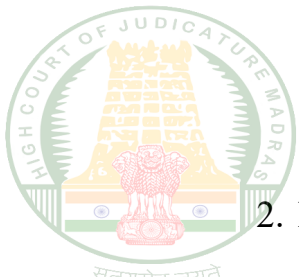
Mr. N Chandirasekar

For Respondent:

Mr. R. Sethu Prabakaran
Government Counsel (Tax)

ORDER

An order dated 22.12.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.



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 25% of the disputed tax demand as a condition for remand. 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.

19-06-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ



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To

WEB COPY

Deputy State Tax Officer – 2,
(Also known as Deputy Commercial Tax Officer)
Sevapet Assessment Circle, Salem.



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SENTHILKUMAR RAMAMOORTHY, J.

KJ

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