



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19-06-2026

CORAM

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 22043 of 2026
and W.M.P. No.23931 of 2026**

M/s Sai Krishna Steel Industries
Rep by its Authorised Signatory Dilipkumar
Muthukrishnan.
SY.NO.196-198, Thiippanapalli Village,
Billanakuppam, Vepanapalli Road,
Krishnagiri, Tamil Nadu 635115.

..Petitioner(s)

Vs

The State Tax Officer DAU - 2
Office of the Commercial Tax officer,
Hosur Intelligence Division,
Hosur, Tamil Nadu.

..Respondent(s)

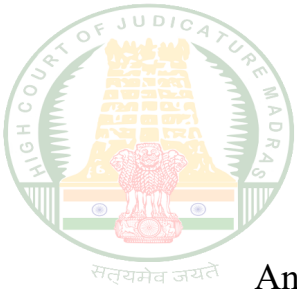
PRAYER: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari, calling for the records relating to the impugned proceedings initiated by the Respondent in the impugned order in FORM GST DRC - 07 bearing ref No. ZD331125290435I dated 17.11.2025 along with Annexure vide GSTIN: 33ADQFS3662P1ZA/2020-21 (wrongly mentioned as '33AAHCT8823G1Z8' in Annexure) dated 17.11.2025 passed by the respondent for the AY 2020-21 to quash the same.

For Petitioner(s):

Ms.R. Hemalatha

For Respondent(s):

Ms.Amirta Poonkodi Dinakaran
Government Counsel (Tax)



ORDER

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An order dated 17.11.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.

2. Ms.Amirta Poonkodi Dinakaran, 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 petition is closed. There shall be no order as to costs.

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Index: No
Speaking order
Neutral Citation: No

GSA

To

The State Tax Officer DAU 2
Office of the Commercial Tax officer,
Hosur Intelligence Division,
Hosur, Tamil Nadu.



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WP No. 22043 of 20



SENTHILKUMAR RAMAMOORTHY, J.

GSA

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