



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 21990 of 2026
and WMP.Nos.23856 & 23857 of 2026**

M/s.Kamal Trading company,
Rep. by its Proprietor Dinesh Kumar,
408, Raja Street, Coimbatore – 641001.

..Petitioner

Vs

1. The Deputy State Tax Officer-2
Office of the Deputy Commercial Tax Officer,
R.G.Street Assessment Circle,
Coimbatore.
2. The Appellate Deputy Commissioner (ST)
Coimbatore.

..Respondents

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 respondent No.1 in impugned order in proceedings vide GSTIN 33ACIPD4675N1ZB / 2021 - 2022 dated 20.11.2025 along with consequential order in Form GST DRC-07 issued by respondent No.1 bearing a Ref No. ZD331125364713J dated 20.11.2025 for the period 2021-2022 and quash the same as arbitrary, against the principles of natural justice.

For Petitioner:

Mr. S.Kannan
Mr. Vignesh Kumar .K

For Respondents:

Mr. R. Sethu Prabakaran, Govt. Counsel (Tax)



ORDER

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Orders dated 20.11.2025 are 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 both the respondents.

3. Learned counsel for the petitioner submits that the petitioner has filed an appeal challenging the impugned order and the same was rejected on the ground of delay. 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 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.



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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.

19-06-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

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SENTHILKUMAR RAMAMOORTHY, J.

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