



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 21959 of 2026
and WMP.Nos.23815 & 23822 of 2026**

M/s.Pattammal Maravadi
Represented by its Proprietor K. Rose Ammal,
Bhuvanagiri Road, Cuddalore 607302.

..Petitioner

Vs

The State Tax Officer
Office of the Commercial Tax Officer,
Cuddalore (taluk) Assessment circle
Cuddalore.

..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 Respondent in Impugned Order in Proceedings vide GSTIN 33BAKPR2862N1Z5 /2020 - 2021 dated 31.12.2024 along with consequential order in form GST DRC- 07 bearing a Ref No. ZD 3312242762798 dated 31.12.2024 for the period 2020- 2021 and quash the same as arbitrary, against the principles of natural justice.



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For Petitioner:

Mr. S.Kannan
Mr. Vignesh Kumar K.

For Respondent:

Ms. G. Dhana Madhri
Government Counsel (Tax)

ORDER

An order dated 31.12.2024 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.

2. Ms. G. Dhana Madhri, 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 50% 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 50% 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 50% 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.

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Index : Yes/No

Neutral Citation : Yes/No

KJ

To

The State Tax Officer
Office of the Commercial Tax Officer,
Cuddalore (taluk) Assessment circle
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SENTHILKUMAR RAMAMOORTHY, J.

KJ

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