



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 21925 of 2026

and

W.M.P. No.23773 of 2026

M/s. Sri Ragam Fibre Industries
Rep. By its Proprietor
Palanisamy Chennimalai,
240/1cb, , Ammaigoundenur,
Kanjampatti Post,
Pollachi, Coimbatore,
Tamil Nadu 642 003

..Petitioner

Vs

State Tax Officer
Office of the Commercial Tax Officer
Pollachi (East) Pollachi
Tamil Nadu.

..Respondent

Petition 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 passed by the respondent in the order vide GSTIN33AKIPP4319H1Z6/2021-2022 dated 18.12.2025 along with the consequential summary order under section 73 of TNGST/CGST Act, 2017 issued vide FORM GST DRC-07 Ref. No. ZD331225290891A dated 18.12.2025 for the financial year 2021 to 2022, to quash the same.

For Petitioner:

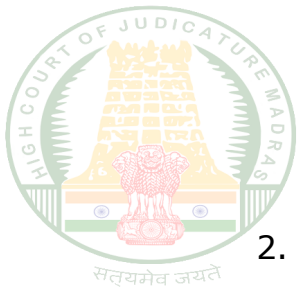
Ms.A.Rithika
for M/s.R. Hemalatha

For Respondent:

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

ORDER

An order dated 18.12.2025 is assailed primarily on the ground of breach of principles of natural justice.



2. Mr.R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice for 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. 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.

18.06.2026

Index: Yes/No
Neutral Citation: Yes/No
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To
The State Tax Officer
Office of the Commercial Tax Officer
Pollachi (East) Pollachi Tamil Nadu.



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SENTHILKUMAR RAMAMOORTHY, J.

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