



W.P.No.23340 of 2026

WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-06-2026

CORAM

THE HON'BLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.23340 of 2026
and
W.M.P.Nos.25301 & 25304 of 2026

Sri Angala Easwari Traders,
Represented by its Proprietor K. Muthumanickam,
35C/2A, Pudhupalayam Street,
Kancheepuram 631502.

..Petitioner(s)

Vs

The State Tax Officer,
Office of the Commercial Tax Officer,
Kancheepuram (Rural) Assessment Circle,
Kancheepuram.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, to call for the records on the file of respondent in impugned order in proceedings vide GSTIN-33AVVPM8051B1ZH /2019 - 2020 dated 26.03.2026 along with consequential order in form GST DRC-07 bearing a Ref No.ZD330326242742K dated 26.03.2026 for the Period 2019 - 2020 and quash the same

For Petitioner(s): Mr.S.Kannan

For Respondent(s): Ms.Amirta Poonkodi Dinakaran
Government Counsel (Tax)



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ORDER

The petitioner assails the order dated 26.03.2026 primarily on the ground that the petitioner was not provided a reasonable opportunity to produce documents to establish that the Input Tax Credit (ITC) was availed of and utilized correctly.

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



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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.

30-06-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
hvk

To

The State Tax Officer,
Office of the Commercial Tax Officer,
Kancheepuram (Rural) Assessment Circle,
Kancheepuram.



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SENTHILKUMAR RAMAMOORTHY, J.

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