



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 23076 of 2026
and WMP.Nos.24993 & 24994 of 2026**

M/S.Mahalakshmi Agro Traders
Rep. by its Proprietor Palanivel,
3, Morappur Main Road,
Kambainallur Village,
Hosur, Dharmapuri 635302.

..Petitioner

Vs

1. The Deputy State Tax Officer 2
Office of the Deputy Commercial Tax Officer,
Harur Assessment Circle, Hosur.
2. The Appellate Deputy Commissioner (CT)
(GST), Hosur.

..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 1st respondent in impugned order in proceedings vide GSTIN 33BQVPP7963D1Z8 /2021 - 2022 dated 22.11.2025 along with consequential order in Form GST DRC-07 bearing a Ref. No. ZD331125394036J dated 22.11.2025 for the tax Period 2021 - 2022 and quash the same as arbitrary, against the principles of natural justice.



For Petitioner:

Mr. S.Kannan
Mr. Vighnesh Kumar.K

For Respondents:

Ms. Amirta Poonkodi Dinakaran
Government Counsel (Tax)

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ORDER

An order dated 22.11.2025 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. Learned counsel for the petitioner submits that the petitioner has filed an appeal 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 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 petitions are closed. There shall be no order as to costs.

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25-06-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

1.The Deputy State Tax Officer 2
Office of the Deputy Commercial Tax Officer,
Harur Assessment Circle, Hosur.

2.The Appellate Deputy Commissioner (CT) (GST), Hosur.



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WP No. 23076 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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