



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 22510 of 2026
and W.M.P.Nos.24438 & 24439 of 2026**

Chandrasekaran Murugaiyan
Proprietor, Tvl. C.S. Tex,
366/1, Bharathi Nagar,
Kovai Road, Annur, Coimbatore,
Tamil Nadu- 641 653.

..Petitioner(s)

Vs

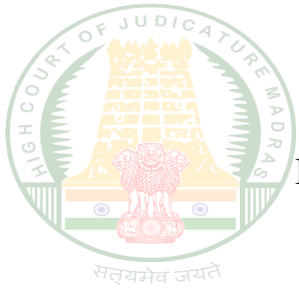
Deputy State Tax Officer -1
Annur Assessment Circle,
Annur, Coimbatore- III,
Coimbatore, Tamil Nadu.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari, call for the records on the files of the Respondent herein in GSTIN 33AICPC3138M1ZJ/2021-22 dated 19.12.2025, order under section 73 and the summary of the order in FORM GST DRC-07 both dated 19.12.2025 issued in Reference No. ZD3312253149597 and quash the same.

For Petitioner(s):

Mr.Jayaprathap A N R



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For Respondent(s):

Ms.G.Dhana Madhri,
Government Counsel (Tax)

ORDER

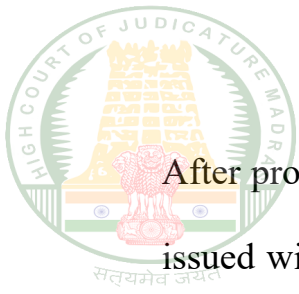
An order dated 19.12.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Ms.G.Dhana Madhri, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

3. On perusal of the impugned order, it is evident that such order was issued without hearing the petitioner. The writ petition has been filed after the period of limitation expired.

4. On instructions, learned counsel for the petitioner agrees to remit 25% of the disputed tax demand as a condition for remand. An endorsement to that effect has been made on the bundle.

5. Subject to the condition that the petitioner remits 25% of the disputed tax demand 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.

6. The writ petition is disposed of on the above terms. Consequently, connected writ miscellaneous petitions are closed. There shall be no order as to costs.

24-06-2026

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

To

Deputy State Tax Officer -1
Annur Assessment Circle,
Annur, Coimbatore- III,
Coimbatore, Tamil Nadu.



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SENTHILKUMAR RAMAMOORTHY, J.

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