IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 22316 of 2026
and
WMP No. 24192 of 2026

Sri Amman Agency
GSTIN 33ESMPP4133H1ZK,
Represented by its Proprietor
Muthukumar Priya
244/2, Sinjuvadi Village,
Kundalapatti,
Pollachi, Coimbatore 642 107.

..Petitioner

Vs

The Commercial Tax Officer
Udumalpet (South) Assessment Circle,
Tiruppur.

..Respondent

Writ Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorari to call for the records pertaining to the impugned order in Form GST DRC 07 bearing reference no. ZD3312253041812/ 2021-22 dated 19.12.2025 issued by the Respondent and quash the same.

For Petitioner: Mr.G.Derrick Sam

For Respondent: Mr.R.Sethu Prabakaran,
Government Counsel (Tax)

ORDER

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

2. Mr.R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

3. On perusal of the impugned order, it is evident that the tax proposal was confirmed because the petitioner did not file any written objection or attend the personal hearing. In view of the assertion that the petitioner could not participate in proceedings on account of not being aware of the same, the interest of justice warrants reconsideration subject to putting the petitioner on terms.

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

5. Subject to the remittance of 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, 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 miscellaneous petition is closed. There shall be no order as to costs.

22.06.2026

Index: Yes/No
Neutral Citation: Yes/No
mmi

To

The Commercial Tax Officer
Udumalpet (South) Assessment Circle,
Tiruppur.

SENTHILKUMAR RAMAMOORTHY, J.

mmi

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