



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 23170 of 2026
and WMP.Nos.25114 & 25116 of 2026**

M/s MS Foods
(Represented by its proprietor Mr. V. Murugan)
Ana Nagar, 237E-3A-1, Kurichi, Sundarapuram,
Coimbatore 641024.

..Petitioner

Vs

The Deputy State Tax Officer - 1
Kuniamuthur Assessment Circle,
Coimbatore 18.

..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records in the Impugned Order passed by the Respondent in Form GST DRC 07 vide Order Ref No. ZD3312251071233 dated 08.12.2025 along with its accompanying detailed order and quash the same.

For Petitioner:

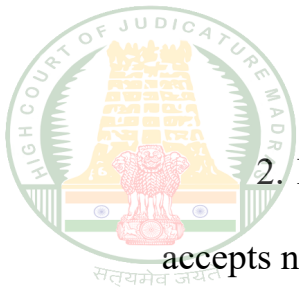
M/s. Jaya Suriya K G

For Respondent:

Ms. Amirta Poonkodi Dinakaran
Government Counsel (Tax)

ORDER

An order dated 08.12.2025 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.

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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 fresh order shall be issued within three months from the date of remittance of 25% of the disputed tax demand.

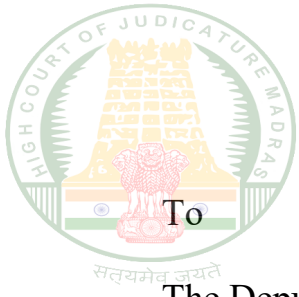
5. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

29-06-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ



WP No. 23170 of 2



To

The Deputy State Tax Officer - 1
Kuniyamuthur Assessment Circle,
Coimbatore 18.



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WP No. 23170 of 2



SENTHILKUMAR RAMAMOORTHY, J.

KJ

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