



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 23165 of 2026
and WMP.Nos.25109 & 25110 of 2026**

Tvl Oviya Transport
Rep by its Proprietor Mr. Dhanapal Kathirvel,
17/2, Duraisaagip Street,
Royapuram, Chennai 600 013.

..Petitioner

Vs

The Deputy State Tax Officer - I
Royapuram Assessment Circle,
2nd Floor Room No 213, No. 32,
Integrated commercial Tax offices
Complex, Elephant Gate Bridge Road,
Chennai 600 003.

..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus calling for the records on the file of the Respondent in the impugned proceedings against the impugned order bearing reference original impugned order vide GSTIN. 33DYCPK8207C1ZT / 2021-22 dated 17.12.2025 with summary order in FORM GST DRC 07 vide ref no. ZD3312252673993 dated 17.12.2025 passed by the Respondent, under the provisions of CGST Act, 2017 and quash the same and consequently direct the respondent to pass DE NOVO order.

For Petitioner:

Mr. A. Azarudin
for Mr. A. Mohamed Shakeer



For Respondent:

Ms. Amirta Poonkodi Dinakaran
Government Counsel (Tax)

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ORDER

An order dated 17.12.2025 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.

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

To

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SENTHILKUMAR RAMAMOORTHY, J.

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