



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.06.2026

CORAM

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 22211 of 2026

and

WMP No. 24113 of 2026

M/s.Star Agency,
Rep. by its Prop Shanmugam Thambidurai,
No.1/360, Sri Laksmi Saraswathi Mandabam,
Near State Bank of India, Pochampalli,
Krishnagiri, Tamil Nadu – 635 206.

..Petitioner

Vs

Assistant Commissioner (ST),
Office of the Assistant Commissioner,
Krishnagiri-II Circle.

..Respondent

Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorari calling for the records relating to the impugned proceedings passed by the Respondent in the order vide GSTIN 33AKOPT3547M3ZF/2019-2020, dated 19.08.2024 along with Consequential order through FORM GST DRC-07 bearing Ref No ZD330824144772A, dated 19.08.2024 under Section 73 of the Act for the financial year 2019-2020 and to quash the same.

For Petitioner:

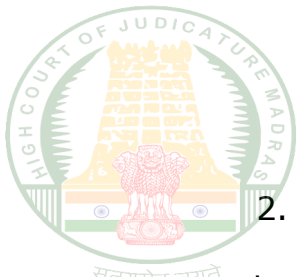
Mr.Prashanth N

For Respondent:

Mr.R. Sethu Prabakaran,
Government Counsel (Tax)

ORDER

An order dated 19.08.2024 is impugned primarily on the ground of breach of principles of natural justice.



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

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3. On perusal of the impugned order, it is clear that the tax proposal was confirmed because the tax payer had not responded to the show cause notice or attended personal hearing.

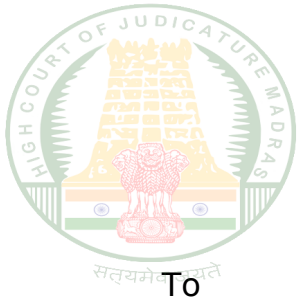
4. On instructions, learned counsel for the petitioner agrees to remit 50% of the disputed tax demand under the impugned order as a condition for remand. An endorsement to that effect is made on the bundle.

5. Subject to the remittance of 50% 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 50% 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
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To
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The Assistant Commissioner (ST),
Office of the Assistant Commissioner,
Krishnagiri-II Circle.



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SENTHILKUMAR RAMAMOORTHY, J.

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