IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP Nos. 22098 & 22101 of 2026
AND
WMP Nos. 23992 & 23996 of 2026

M/s. SAI KRISHNA STEEL INDUSTRIES
Rep by its Authorised signatory - Dilipkumar Muthukrishnan,
SY.NO.196-198, Thippanapalli Village,
Billanakuppam, Vepanapalli Road,
Krishnagiri, Tamil Nadu 635115. ..Petitioner in both W.Ps.

Vs

The State Tax Officer (DAU - 2)
Office of The Commercial Tax Officer
Hosur Intelligence Division
Hosur, Tamil Nadu. ..Respondent in both W.Ps.

PRAYER in W.P.No.22098/2026: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records relating to the impugned proceedings initiated by the Respondent in the impugned order in FORM GST DRC - 07 bearing ref No. ZD331125291183M dated 17.11.2025 along with Annexure vide GSTIN 33ADQFS3662P1ZA/2022-23 (wrongly mentioned as 33AAHCT8823G1Z8 in Annexure) dated 17.11.2025 passed by the respondent for the AY 2022-23 to quash the same.

PRAYER in W.P.No.22101/2026: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records relating to the impugned proceedings initiated by the Respondent in the impugned order in FORM GST DRC - 07 bearing ref No.

ZD3311252914498 dated 17.11.2025 along with Annexure vide GSTIN 33ADQFS3662P1ZA/2023-24 (wrongly mentioned as 33AAHCT8823G1Z8 in Annexure) dated 17.11.2025 passed by the respondent for the AY 2023-24 to quash the same.

(In both W.P.s)

For Petitioner(s):	Mr.V.Prashanth for R. Hemalatha
For Respondent(s):	Ms.Amirta Poonkodi Dinakaran Government Counsel (Tax)

COMMON ORDER

Orders dated 17.11.2025 are assailed in these writ petitions 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 in both the Writ Petitions. 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, in both the Writ Petitions, as agreed to, within thirty days from the date of receipt of a copy of this order, the impugned orders are set aside and these matters are 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 petitions are disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

19-06-2026

Index: No
Speaking order
Neutral Citation: No

GSA

To

The State Tax Officer (DAU - 2)
Office of The Commercial Tax Officer
Hosur Intelligence Division
Hosur, Tamil Nadu.

SENTHILKUMAR RAMAMOORTHY J.

GSA

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