



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 22234 of 2026

and

W.M.P. No.24123 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 635 115.

..Petitioner

Vs

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

..Respondent

Petition 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. ZD3311252927368 dated 17.11.2025 along with Annexure vide GSTIN 33ADQFS3662P1ZA/ 2024-25 (wrongly mentioned as 33AAHCT8823G1Z8 in Annexure) dated 17.11.2025 passed by the respondent for the AY 2024-25 to quash the same.

For Petitioner:

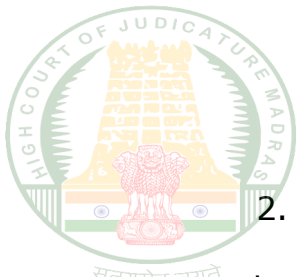
E.Keerthavarshini
for M/s.R. Hemalatha

For Respondent:

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

ORDER

An order dated 17.11.2025 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.

WEB COPY

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. 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 petition is closed. There shall be no order as to costs.

22.06.2026

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

To

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



WEB COPY

WP No. 22234 of 2



SENTHILKUMAR RAMAMOORTHY, J.

mmi

WP No. 22234 of 2026

22.06.2026