



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 22928 of 2026
and WMP.No.24832 of 2026**

Golden Agencies
Rep by its proprietor D.Rajganesh,
S/o.Durai, Plot No. 24, Narivanam Salai,
Ambal Nagar, Mangadu, Chennai-600122.

..Petitioner

Vs

The Deputy State Tax Officer 2
Kundrathur Assessment circle
No.4/109,1st floor
Bangalore Chennai Highway
Varadarajapuram, Nazarathpet,
Chennai-600 123.

..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 of the Respondent vide his order in GSTIN No. 33AHRPR3804M1ZV/2021-2022 dated 02.12.2025 and summary of the order in FORM GST DRC-07 issued Ref. No. ZD331225026224X/2021-2022 dated 02.12.2025 and quash the same.

For Petitioner:

Mr. Chinnasamy V

For Respondent:

Mr. R. Sethu Prabakaran
Government Counsel (Tax)



ORDER

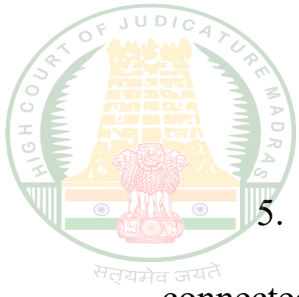
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An order dated 02.12.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.

2. Mr. R.Sethu Prabakaran, 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. In view of the impugned order being set aside, the attachment, if any, of the bank account of the petitioner in relation to the impugned order shall stand raised.



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.

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Index : Yes/No

Neutral Citation : Yes/No

KJ

To

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SENTHILKUMAR RAMAMOORTHY, J.

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