IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 22899 of 2026
and W.M.P.Nos.24806 & 24807 of 2026

Kamadhenu Granites
Rep by its Partner Mukesh Kumar
91/3b2 Jagadevi Palayam Bargur Union
Krishnagiri District-635 203

..Petitioner(s)

Vs

Assistant Commissioner (ST)
Krishnagiri II Circle,
Commercial Tax Office,
Krishnagiri -635 115

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari, calling for the records relating to the Respondent order in FORM GST DRC 07 dated 20.02.2024 bearing Reference no. ZD330224116068T issued by the Respondent under Section 74 of the TNGST Act, 2017 for the financial year 2019-20 and quash the same.

For Petitioner(s): Mr.Raghunandan Sirram

For Respondent(s): Mr.R.Sethu Prabakaran,
Government Counsel (Tax)

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ORDER

An order dated 20.02.2024 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

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

3. On perusal of the impugned order, it is evident that such order was issued without hearing the petitioner. The writ petition has been filed after the period of limitation expired.

4. Learned counsel for the petitioner submits that about 37% of the tax demand under the impugned order was recovered from the petitioner by the Electronic Credit Ledger. This aspect is required to be verified and confirmed. Learned counsel submits that the petitioner would remit an additional amount so as to remit 50% of the disputed tax demand in the aggregate. An endorsement to that effect has been made on the bundle.

5. Subject to verifying and confirming that about 37% of the tax demand under the impugned order was recovered and subject further to the condition

that the petitioner remits an additional amount so as to remit 50% of the tax demand in the aggregate 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 50% of the disputed tax demand in aggregate.

6. The writ petition is disposed of on the above terms. Consequently, connected writ miscellaneous petitions are closed. There shall be no order as to costs.

25-06-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
RNA

To

Assistant Commissioner (ST)
Krishnagiri II Circle,
Commercial Tax Office,
Krishnagiri -635 115

SENTHILKUMAR RAMAMOORTHY, J.

RNA

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