



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-06-2026

CORAM

WEB COPY

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 22692 of 2026
and WMP.Nos.24614 & 24616 of 2026**

Kamdhenu Granites
Rep by its Partner- Mukesh Kumar
91/3b2, Jagadevi Palyam, Bargur Union,
Krishnagiri District-635203.

..Petitioner

Vs

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

..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 relating to the Respondent order in FORM GST DRC 07 dated 09.10.2024 bearing Reference no. ZD331024061929C issued by the Respondent under Section 74 of the TNGST Act, 2017 for the financial year 2021-2022 and quash the same.

For Petitioner:

Mr. Pranav Devaraj
for Mr. Adithya Reddy

For Respondent:

Ms. Amirta Poonkodi Dinakaran
Government Counsel (Tax)



ORDER

WEB COPY

An order dated 09.10.2024 is assailed in this writ petition 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 100% 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 100% 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 100% of the disputed tax demand.



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

WEB COPY

24-06-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

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



WEB COPY

WP No. 22692 of 2



SENTHILKUMAR RAMAMOORTHY, J.

KJ

WP No. 22692 of 2026
and WMP.Nos.24614 & 24616 of 2026

24-06-2026