IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01-07-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 23561 of 2026
and W.M.P.Nos.25530 & 25531 of 2026

Rajkumar S
Rep. by its Proprietor,
Mr. Muthukrishnan,
No.59, Godown Street,
Chennai - 600001

..Petitioner(s)

Vs

The Deputy State Tax Officer -I
Kothawalchavadi Assessment Circle
Integrated Commercial Taxes Office Complex
Room No.313 3rd Floor
Vepery, Chennai 03.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, calling for the records relating to the impugned order passed by the respondent in Form GST DRC-07 vide Reference No. ZD3301251559882 / FY2020-2021, dated 21.01.2025 under Section 73 of the TNGST/CGST Act, 2017and quash the same and consequently direct the respondent to provide an opportunity to the petitioner to submit objections together with reconciliation statements.

For Petitioner(s): Ms.Monisha S

For Respondent(s): Ms.G.Dhana Madhri,
Government Counsel (Tax)

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ORDER

An order dated 21.01.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Ms.G.Dhana Madhri, 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. On instructions, learned counsel for the petitioner agrees to remit 25% of the disputed tax demand as a condition for remand. An endorsement to that effect has been made on the bundle.

5. Subject to the condition that the petitioner remits 25% of the disputed tax demand 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.

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.

01-07-2026

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

To

The Deputy State Tax Officer -I
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SENTHILKUMAR RAMAMOORTHY, J.

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