



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 22659 of 2026
and W.M.P.Nos.24574 & 24576 of 2026**

M/s.Kuppusamy Shanmugavel
Proprietor of M/s. S. Kuppusamy Contractor,9/344,
Anna Nagar, Bodipatti,Udumalpet, Tirupur,
Tamil Nadu 642 126.

..Petitioner(s)

Vs

The Deputy State Tax Officer - 1
The Office of the Assistant Commissioner (ST),
Udamalpet (South) Circle, Tirupur III Zone.

..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 records on the files
of the Respondent herein in the proceeding in Form GST DRC - 07 vide
Reference No. ZD331225222673O dated 15.12.2025 along with its detailed
order in GSTIN33APHPK4765J1ZN / 2021-2022 dated 09.12.2025 for the tax
period Apr 2021 Mar 2022, quash the same.

For Petitioner(s): Mr.K.A.Parthasarathy

For Respondent(s): Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)



ORDER

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An order dated 09.12.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Ms.Amirta Poonkodi Dinakaran, 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.

24-06-2026

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

The Deputy State Tax Officer - 1
The Office of the Assistant Commissioner (ST),
Udamalpet (South) Circle, Tirupur III Zone.



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SENTHILKUMAR RAMAMOORTHY, J.

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