



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. 22803 of 2026
and W.M.P.Nos.24734 of 2026**

M/s. Tiaraa
Rep by its Prop. Sakthivel Vadivu
No. 155A, Nethaji Road,
Erode, Tamil Nadu, 638001

..Petitioner(s)

Vs

The Deputy State Tax Officer 2
Office of The Deputy Commercial Tax Officer,
Nethaji Road Assessment Circle,
Integrated Commercial Taxes Building, 161,
Brough Road,
Erode, Tamil Nadu.

..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 impugned proceedings initiated by the Respondent in the impugned order in FORM GST DRC - 07 bearing ref No. ZD331225210657M dated 15.12.2025 along with Annexure vide GSTIN 33AQUPV5431E1ZJ/ 2021- 22 Dated 15.12.2025 passed by the respondent for the From AY 2021-22 to quash the same.

For Petitioner(s):

Ms.E.Keertha Varshini
for Ms.R. Hemalatha



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For Respondent(s):

Mr.R.Sethu Prabakaran,
Government Counsel (Tax)

ORDER

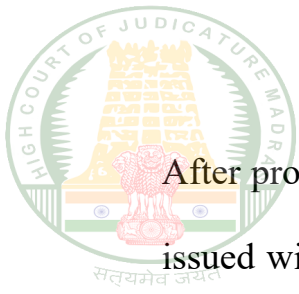
An order dated 15.12.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

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. 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 petition is 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

The Deputy State Tax Officer 2
Office of The Deputy Commercial Tax Officer,
Nethaji Road Assessment Circle,
Integrated Commercial Taxes Building, 161,
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Erode, Tamil Nadu.



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WP No. 22803 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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