



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-06-2026

CORAM

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 22634 of 2026
and W.M.P.No.24549 of 2026**

M/s.Inspirtic Hr Consultancy
Rep by its proprietor- Saravanan K,
No.6/280, First Floor, Aarumuga Iyer Nagar,
Union Office, Thalaivasal, Attur,
Salem, Tamil Nadu-636112.

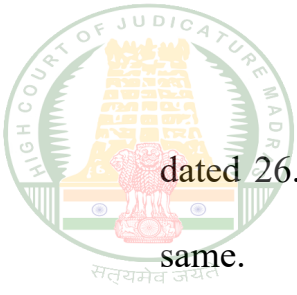
..Petitioner(s)

Vs

1. The State Tax Officer(FAC)
Office of the commercial Tax Officer,
Attur Town, Salem- II.
2. The Deputy Commissioner GST Appeal
Salem.

..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 passed by the 1st Respondent in the impugned order in GSTIN 33CLCPS9627L3ZH/ 2020-21 dated 13.02.2025 along with the consequential summary order in FORM GST DRC 07 vide ref. no. ZD330225127350Z dated 13.02.2025 under section 73 along with consequential rejection of rectification order vide ref no. ZD330525244039H dated 22.05.2025 along with consequential proceeding of acknowledgment for submission of appeal in FORM GST APL 02 vide ref no. ZD3306252949313



dated 26.06.2025 issued by 2nd Respondent for the FY 2020-21 to quash the same.

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For Petitioner(s):

Mr.J.R.Devanand
for Ms.R. Hemalatha

For Respondent(s):

Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)

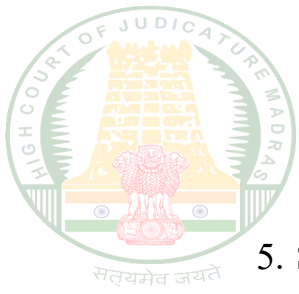
ORDER

An order dated 13.02.2025 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 respondents.

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.

24-06-2026

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

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SENTHILKUMAR RAMAMOORTHY, J.

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