



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. 22660 of 2026
and W.M.P.Nos.24571 & 24573 of 2026**

Murugan Karthi Kumar
Proprietor of Annamalayar Agro Centre,
GSTIN- 33DLKPK4646A2ZB
146, Pochampalli TK,
Nagarasampatti, Krishnagiri,
Tamil Nadu 635 204

..Petitioner(s)

Vs

The Deputy Commercial Tax Officer
Commercial Tax Office, PRHV + 29X,
Krishnagiri Road, Sanasandiram, Hosur,
Tamil Nadu 635 109

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari, call for records of the Respondents and quash the Impugned Order dated 25.12.2023 in Form GST DRC-07 bearing Ref.No. ZD331223192336J for period 2018-19 passed by the Respondent.

For Petitioner(s):

M/s.Bharath R Srinivas

For Respondent(s):

Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)



ORDER

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An order dated 25.12.2023 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 100% 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 100% 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 100% of the disputed tax demand.



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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 Commercial Tax Officer
Commercial Tax Office, PRHV + 29X,
Krishnagiri Road, Sanasandiram, Hosur,
Tamil Nadu 635 109



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SENTHILKUMAR RAMAMOORTHY, J.

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