IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 22877 of 2026
and W.M.P.No.24777 of 2026

M/s. Bharani Blue Metals
Rep by its proprietor- CNP Bhoobalan ,277/1 B2,
Ariyur, Vellore,
Tamil Nadu- 632002.

..Petitioner(s)

Vs

The State Tax Officer Intelligence
Office of the Commercial tax officer,
Inspection IV, Vellore Division,
Vellore 632 001

..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 Respondent in the impugned order in GSTIN 33AGBPB6841R1Z8/ 2018-19 dated 22.01.2024 along with the consequential proceedings under section 74 in FORM GST DRC 07 vide ref. no. ZD330124093676A dated 22.01.2024 along with consequential proceeding of rectification order vide GSTIN No.33AGBPB6841R1Z8/2018-19 dated 25.11.2024 along with consequential summary of rectification order vide ref no. ZD331124213731Z dated 25.11.2024 for the FY 2018-19 to quash the same.

For Petitioner(s): Ms.E.Keerthavarshini

For Respondent(s): Mr.R.Sethu Prabakaran,
Government Counsel (Tax)

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ORDER

An order dated 22.01.2024 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 50% 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 50% 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 50% 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
(1/3)

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

To

The State Tax Officer Intelligence
Office of the Commercial tax officer,
Inspection IV,
Vellore Division,
Vellore 632 001

SENTHILKUMAR RAMAMOORTHY, J.

RNA

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