IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 23101 of 2026
and WMP.No.25023 of 2026

M/s. Dharanee Agrovatoar
Represented by its Proprietrix Mrs. N. Amutha,
No.5/123, Kandhampalayam Pirivu,
Bhavani Main Road, Perundurai,
Erode, Tamilnadu 638 002.

..Petitioner

Vs

The State Tax Officer
Office of the Sales Tax Officer
Perundurai Assessment Circle,
3rd Floor, New Integrated Tax Building,
SF. No.400/1, 7, 8, 46 Pudur B Village,
Erode, Tamilnadu-638 002.

..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records of the Respondent herein in its Impugned order in GSTIN 33AICPA7144B1Z2/ 2020-2021 dated 22.02.2025 along with the Consequential order in Form DRC-07 bearing Reference No.ZD330225233283T dated 22.02.2025 for the tax period 2020-21, and quash the same.

For Petitioner:	Ms. R. Hemalatha
For Respondent:	Ms. G. Dhana Madhri Government Counsel (Tax)

ORDER

An order dated 22.02.2025 is assailed in respect of defects (a) to (d) therein on the ground that the petitioner's replies were not duly taken into account and that the petitioner was not provided an opportunity to submit supporting documents.

2. Ms. G. Dhana Madhri, learned Government Counsel (Tax), accepts notice for the respondent.

3. Learned counsel for the petitioner submits that the tax demand was discharged as regard defect (a) and that the challenge is limited to interest. With regard to defects (b) to (d), she submits that the reply was disregarded or no reply was filed (as regards defect (d)). She submits that the petitioner agrees to remit 25% of the tax demand pertaining to defects (b) to (d) as a condition for remand. An endorsement has been made for that purpose.

4. Subject to remittance of 25% of the disputed tax demand pertaining to defects (b) to (d) within thirty days from the date of receipt of a copy of this order, the impugned order is set aside partly only as regards interest pertaining to defect (a) and entirely as regards defects (b) to (d). As a consequence, 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 as mentioned above.

5. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petition is closed. There shall be no order as to costs.

29-06-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

The State Tax Officer
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SENTHILKUMAR RAMAMOORTHY, J.

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