



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 23229 of 2026
and W.M.P.Nos.25187 & 25188 of 2026**

Tvl Sri Balalji Traders
Represented by its Proprietor Sakuthala
60, Work Shop Corner,
East Main Road Mettur Dam,
Salem 636401

..Petitioner(s)

Vs

Deputy Tax Officer 1
(Also known as Deputy commercial tax officer)
Mettur, Assessment circle,
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 on the
files of the Respondent herein in his Order in FORM GST DRC - 07 with
Reference No. ZD3309251663091 dated 15.09.2025 issued along with the
detailed order in GSTIN NO.33CSCPS8904B1ZW/2018-2019 dated 15.09.2025
and quash the same.

For Petitioner(s):

Mr.N Chandirasekar

For Respondent(s):

Ms.G.Dhana Madhri,
Government Counsel (Tax)



ORDER

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An order dated 15.09.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Ms.G.Dhana Madhri, 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 petitions are closed. There shall be no order as to costs.

30-06-2026

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

To

Deputy Tax Officer 1
(Also known as Deputy commercial tax officer)
Mettur, Assessment circle,
Salem



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SENTHILKUMAR RAMAMOORTHY, J.

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