



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-06-2026

CORAM

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 23106 of 2026
and WMP.Nos.25031 & 25033 of 2026**

M/s.Sri Mathi Prabavathi Traders,
Represented by its Proprietor S. Kavitha
No.22, Vedagiri street,
Arcot, Vellore, Tamil Nadu 632503.

..Petitioner

Vs

The Deputy State Tax Officer-II
Office of the Deputy Commercial Tax Officer,
CT Building, Arni Main Road, Tajpura,
Arcot, Ranipet-632 521.

..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records relating to the impugned proceedings passed by the Respondent the Impugned order in GSTIN 33FGQPK0112Q1Z5/2021-22 dated 15.12.2025 along with consequential summary of order u/s 73 in FORM GST DRC 07 bearing with Ref ZD331225211492V dated 15.12.2025 for the period 2021-22 ,to quash the same.

For Petitioner:

Mr. Prashanth N

For Respondent:

Ms. G. Dhana Madhri
Government Counsel (Tax)



ORDER

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An order dated 15.12.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.

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

3. The period of limitation for filing an appeal has expired. On instructions, learned counsel for the petitioner agrees to pay 25% of the disputed tax demand as a condition for remand. An endorsement to that effect is made on the bundle.

4. Subject to the condition that the petitioner remits 25% of the disputed tax demand, as agreed to, 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.



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

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Index : Yes/No

Neutral Citation : Yes/No

KJ

To

The Deputy State Tax Officer-II
Office of the Deputy Commercial Tax Officer,
CT Building, Arni Main Road, Tajpura,
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SENTHILKUMAR RAMAMOORTHY, J.

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