



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 23130 of 2026
and WMP.No.25070 of 2026**

M/s. Sri Srinivasa Stores
Rep by its proprietor- Pachiyappan Murugan,
263/89, Cuddalore Main Road, Uthangarai PO,
TK, Krishnagiri, Tamil Nadu-635207.

..Petitioner

Vs

1. The Deputy State Tax Officer -2,
Office of the Deputy Commercial Tax Officer,
Dharmapuri, Hosur.
2. The Appellate Deputy Commissioner (ST),
GST appeals, Salem.

..Respondents

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 1st Respondent in the impugned order in GSTIN 33CPKPP0783G1ZQ/2021-22 dated 12.11.2025 along with the consequential proceedings under section 73 in FORM GST DRC 07 vide ref. no. ZD331125213689E dated 12.11.2025 for the FY 2021-22 along with consequential proceeding of rejection of appeal application in FORM GST APL 02 issued by 2nd Respondent, to quash the same.

For Petitioner:

Ms. A. Rithika

For Respondents:

Ms. Amirta Poonkodi Dinakaran
Government Counsel (Tax)



ORDER

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An order dated 12.11.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.

2. Ms. Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondents.

3. 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 order in original is set aside and the matter is remanded to the first respondent 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 petition is closed. There shall be no order as to costs.

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Index : Yes/No

Neutral Citation : Yes/No

KJ

To

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SENTHILKUMAR RAMAMOORTHY, J.

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