



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 23041 of 2026
and WMP.No.24965 of 2026**

PIC3 Inc

Represented by its Authorised Partner Tamilarasan
Velusamy, 1/8 New Street Pappireddipatti
Molayanur Dharmapuri,
Tamil Nadu 636904.

..Petitioner

Vs

The Deputy Commercial Tax Officer/
The Deputy State Tax officer-2(FAC),
Harur Circle, Dharmapuri,
Commercial taxes Building,
Harur, Tamil Nadu 636 904.

..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 in connection with the Impugned Order passed under Section 74 of the Tamil Nadu Goods and Services Tax Act, 2017 / Central Goods and Services Tax Act, 2017, including the Summary of the Order in Form GST DRC-07, dated 10.06.2024 and bearing Reference Number ZD330624063615E, together with its annexure dated 10.06.2024, pertaining to GSTIN : 33AAXFP1962H1ZU/2019-20 for the Financial Year 2019-20, passed by the Respondent, and quash the same.

For Petitioner:

Mr. Abdul Wajith E

For Respondent:

Ms. Amirta Poonkodi Dinakaran
Government Counsel (Tax)



ORDER

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An order dated 10.06.2024 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 respondent.

3. The period of limitation for filing an appeal has expired. On instructions, learned counsel for the petitioner agrees to pay 50% 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 50% 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 50% 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

The Deputy Commercial Tax Officer/
The Deputy State Tax officer-2(FAC),
Harur Circle, Dharmapuri,
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SENTHILKUMAR RAMAMOORTHY, J.

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