IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01-07-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP Nos. 23405 & 23407 of 2026
and WMP Nos. 25366 to 25368 of 2026

In both WPs.

M/s. Zam Zam Medicals
(Rep by its proprietor Mr.Sujath ali)
271/1, Dhali Road, Udumalpet,
Tiruppur 642126.

..Petitioner

Vs

1. The Assistant Commissioner (ST)(FAC)
   Udumalpet(South), Assessment circle,
   Tiruppur.

2. The Deputy Commissioner (CT),
   Palladam – 2, GST Appeal, Tiruppur.

..Respondents

Prayer in W.P.No.23405 of 2026: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records on the files of the 1st Respondent herein in Form GST DRC 07 vide Reference No. ZD331125144399D along with its detailed order vide GSTIN 33AJNPS2210A1ZS both dated 10.11.2025 for the tax period April 2021 - March 2022, quash the same.

Prayer in W.P.No.23407 of 2026: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus calling for the records on the files of the 2nd Respondent herein in Form GST APL 02 dated 09.03.2026, quash the same and while directing the 2nd Respondent to re-dispose the appeal filed by the Petitioner in Form GST

APL 01 dated 14.02.2026 arising out of the order of the 1st Respondent in Form GST DRC 07 vide Reference No. ZD331125144399D dated 10.11.2025 on merits.

In both WPs.

For Petitioner:	Mr. K.A.Parthasarathy
For Respondents:	Ms. Amirta Poonkodi Dinakaran Government Counsel (Tax)

COMMON ORDER

In these two writ petitions, order in original dated 10.11.2025 and appellate order dated 14.02.2026 are challenged.

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

3. The order in original was issued without hearing the petitioner. The appeal was lodged within the condonable period.

4. Learned counsel for the petitioner submits that the pre-deposit of 10% of the tax demand was made while lodging the appeal. Subject to giving credit thereto, he submits that additional amounts would be remitted so that 25% of the disputed tax demand under the order in original is remitted in the aggregate.

5. Subject to the petitioner remitting additional amounts so as to remit 25% of the disputed tax demand in the aggregate (after giving credit to 10% pre-deposit made by the petitioner while filing the appeal) 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 assessing officer 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 in the aggregate.

6. These writ petitions are disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

01-07-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

1. The Assistant Commissioner (ST)(FAC)
Udumalpet(South), Assessment circle,
Tiruppur.

2.The Deputy Commissioner (CT),
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SENTHILKUMAR RAMAMOORTHY J.

KJ

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