IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-06-2026

CORAM

THE HON'BLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.23312 of 2026
and
W.M.P.No.25280 of 2026

Shiva Furniture
Rep. by its Proprietor Shivasankar Nagu
74/ 1/ 86 Nehru Street
Denkanikottai Krishnagiri
Tamil Nadu-635 107

..Petitioner(s)

Vs

The Deputy Commercial Tax Officer/
The Deputy State Tax Officer-II,
Hosur South-III Assessment Circle,
G.Floor, Integrated Commercial Taxes Building,
Seetharam Nagar, Hosur-635 109.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, 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 02.02.2026 and bearing Reference No.ZD330226003803V, together with its annexure dated 02.02.2026 having GSTIN 33ERZPS8077P1Z8/2023-24, pertaining to GSTIN

33ERZPS8077P1Z8 for the Financial Year 2023-24, passed by the Respondent and quash the same.

For Petitioner(s): Mr.E.Abdul Wajith

For Respondent(s): Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)

ORDER

An order dated 02.02.2026 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.On perusal of the impugned order, it is evident that the tax proposal was affirmed on the ground that the petitioner had not replied to the show cause notice or participated in hearings.

4.On instructions, learned counsel for the petitioner agrees to pay 10% of the disputed tax demand as a condition for remand. An endorsement to that effect is made on the bundle.

5.Subject to the condition that the petitioner remits 10% 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 10% of the disputed tax demand.

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

30-06-2026

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

To

The Deputy Commercial Tax Officer/
The Deputy State Tax Officer-II,
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Seetharam Nagar, Hosur-635 109.

SENTHILKUMAR RAMAMOORTHY, J.

hvk

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