Order QR

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28-10-2026

CORAM

THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 42961 of 2026
and W.M.P.No.42258 of 2026

CNR: {HCMA012397962026}

Sri Lakshmi Lorry Service and Traders
Represented by its Proprietor
Vijayalakshmi Ganesan,
6-11, NA, Venugopal Street, Near RK Hospital
Byepass Road,
Dharmapuri,
Tamil Nadu- 636 701

..Petitioner(s)

Vs

The State Tax officer
(also Known as the commercial Tax officer)
Office of the Assistant Commissioner(State Taxes)
Dharmapuri Assessment circle-1
Dharmapuri
Tamilnadu

..Respondent(s)

Prayer: This writ petition is filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari calling for the records on the files of the learned Respondent herein in GSTIN/33ANKPV7348H1ZH/2021-22 in FORM GST DRC-07 in Order Reference No. ZD331225151419I dated 10.12.2025 and quash the same.

For Petitioner(s): Mr.B.Syed Abdul Wakeel
for Ms.Siri Chandana.K

For Respondent(s): Ms.Amirta Poonkodi Dinakaran,
Additional Government Pleader (T)

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The present Writ Petition has been filed challenging the order dated 10.12.2025 passed by the respondent.

2. Although the petitioner has challenged the said order, the record reflects that three reminders were sent to the petitioner fixing dates for a personal hearing before the impugned final order was passed on 10.12.2025 Further, the notice has been sent to the taxpayer's residential address through RPAD on 19.08.2025 and the same was received on 28.08.2025. Such being the case, the respondent had provided sufficient opportunity, which the petitioner failed to avail. Therefore, this Court is not inclined to entertain this Writ Petition.

3. At this juncture, the learned counsel for the petitioner seeks leave of this Court to challenge the impugned order by way of an appeal before the Appellate Authority. He further submits that the petitioner is ready and willing to pay an additional 10% of the disputed tax amount, over and above the statutory pre-deposit of 10%, which required for filing the appeal, and has made an endorsement in the Court bundle to that effect.

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4. The learned Additional Government Pleader (T) appearing for the respondent submits that if the petitioner deposits the additional 10% of the disputed tax amount over and above the statutory pre-deposit of 10%, liberty may be granted to file the appeal.

5. Recording the said submissions, this Writ Petition is dismissed, with liberty granted to the petitioner to file an appeal before the Appellate Authority, subject to the condition that the petitioner pays an additional 10% of the disputed tax amount over and above the mandatory statutory pre-deposit of 10%, within a period of four (4) weeks from the date of receipt of a copy of this order.

6. Upon fulfillment of this condition, the Appellate Authority is directed to take the appeal on record, and pass appropriate orders on merits and in accordance with law, after providing a sufficient opportunity of being heard to the petitioner, as expeditiously as possible. There shall be no order as to costs. Consequently, the connected Miscellaneous Petition is closed.

28-10-2026

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

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KRISHNAN RAMASAMY, J.

VM

To:

The State Tax officer
(also Known as the commercial Tax officer)
Office of the Assistant Commissioner(State Taxes)
Dharmapuri Assessment circle-1
Dharmapuri
Tamilnadu

WP No. 42961 of 2026

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