



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16-07-2026

CORAM

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 25653 of 2026
and WMP.Nos.28015 & 28019 of 2026**

Pm Flyash Bricks & Company
Rep by its partner Murali,
2212 19/A 19/B sidharaja Kandigai,
Gummidipoondi, Tiruvallur,
Tamil Nadu.

..Petitioner

Vs

Deputy State Tax Officer - II
Deputy Commercial Tax officer,
Gummidipoondi Assessment Circle,
No 32 Integrated commercial Taxes office
complex, Elephant Gate Bridge Road,
Chennai 600 003.

..Respondent

Prayer: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus calling for the records of the Respondent's impugned order in Form GST DRC-07 dated 15.12.2023 bearing No. ZD3312231060058 along with the connected detailed order in GSTN: 33AAMFP3822H1ZA /2017-18, seeking to quash the same and consequentially direct the Respondent to provide the Petitioner with an opportunity of hearing.



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For Petitioner:

Ms. Preetha S.
for Ms. Vipula DS

For Respondent:

Ms. G. Dhana Madhri
Government Counsel (Tax)

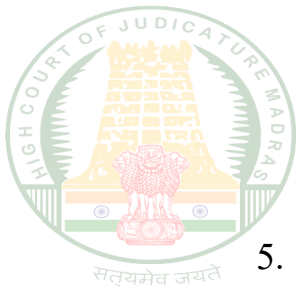
ORDER

An order dated 15.12.2023 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.

2. Ms. G. Dhana Madhri, 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 100% 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 100% 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 100% of the disputed tax demand.



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

16-07-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

Deputy State Tax Officer - II
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SENTHILKUMAR RAMAMOORTHY, J.

KJ

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