



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 07-07-2026**

WEB COPY

CORAM

**THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY**

**WP No. 24306 of 2026  
and W.M.P.No.26483 of 2026**

Tvl. Rajaram Cycle Traders  
Rep. by its proprietor KARSHANRAM,  
Place of Business at 156, Variety Hall .Road,  
Coimbatore, Tamil Nadu 641001  
GSTIN 33DLCPK7384FIZ1

..Petitioner(s)

Vs

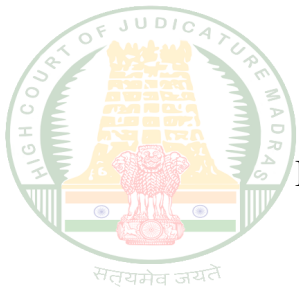
The Deputy State Tax Officer-1  
Big Bazaar Street Circle, Coimbatore 18

..Respondent(s)

**PRAYER:** Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, calling for the record of the impugned order in Form GST DRC-07 under Section 73 of the TNGST Act 2017 with Ref. No. ZD331125204871S - The Deputy State Tax Officer 1, Big Bazaar Street Circle, Coimbatore 18 dated 12.11.2025 passed by the respondent uploaded along with the summary of the order quash the same and direct the respondent to pass a fresh order after providing an opportunity of being heard to the petitioner.

For Petitioner(s):

M/s.Bheru Singh



WEB COPY

WP No. 24306 of 2



For Respondent(s):

Mr.R.Sethu Prabakaran,  
Government Counsel (Tax)

\*\*\*\*\*

## ORDER

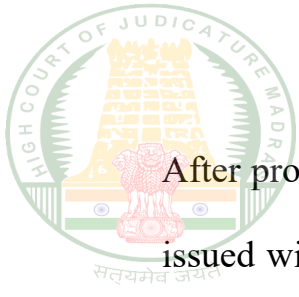
An order dated 12.11.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Mr.R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

3. On perusal of the impugned order, it is evident that such order was issued without hearing the petitioner. The writ petition has been filed after the period of limitation expired.

4. On instructions, learned counsel for the petitioner agrees to remit 25% of the disputed tax demand as a condition for remand. An endorsement to that effect has been made on the bundle.

5. Subject to the condition that the petitioner remits 25% of the disputed tax demand 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 25% of the disputed tax demand. Subject to fulfilment of the above condition, the bank attachment shall stand raised.

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

**07-07-2026**

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

**To**

The Deputy State Tax Officer-1  
Big Bazaar Street Circle, Coimbatore 18



WEB COPY

WP No. 24306 of 2



**SENTHILKUMAR RAMAMOORTHY, J.**

**RNA**

**WP No. 24306 of 2026  
and W.M.P.No.26483 of 2026**

**07-07-2026**