



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07-07-2026

WEB COPY

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 24319 of 2026
and W.M.P.Nos.26496 & 26497 of 2026**

Shree Krishna Enterprises
Rep. by its Proprietor
Murugesan Doss,
9/226, Arikarai Street,
Ranganathapuram, Medavakkam
Chennai, Kancheepuram,
Tamil Nadu - 600100

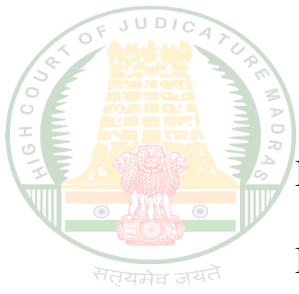
..Petitioner(s)

Vs

The State Tax Officer
Medavakkam Assessment Circle,
No.46, Greenway Road,
R.A.Puram, Room No.214, II Floor,
Chennai- 028.

..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 records relating to the impugned order passed by the Respondent in Form GST DRC-07 vide Reference No.ZD331125353707F / FY2021-2022, dated 20.11.2025, under Section 73 of the TNGST /CGST Act, 2017 and quash the same, and consequently direct the Respondent to reconsider the matter afresh after providing a fair and reasonable opportunity of hearing to the Petitioner and permitting the Petitioner to submit all supporting documents.



WEB COPY

WP No. 24319 of 2



For Petitioner(s):

Mr.Suresh T

For Respondent(s):

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

ORDER

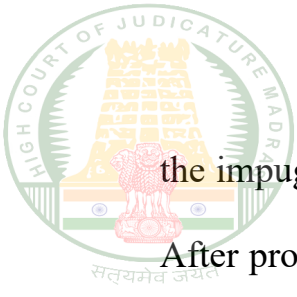
An order dated 20.11.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

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.

6. The writ petition is disposed of on the above terms. Consequently, connected writ miscellaneous petitions are 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 State Tax Officer
Medavakkam Assessment Circle,
No.46, Greenway Road,
R.A.Puram, Room No.214, II Floor,
Chennai- 028.



WEB COPY

WP No. 24319 of 2



SENTHILKUMAR RAMAMOORTHY, J.

RNA

**WP No. 24319 of 2026
and W.M.P.Nos.26496 & 26497 of 2026**

07-07-2026