



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 24177 of 2026
and W.M.P.Nos.26297 & 26299 of 2026**

Tvl. Sathya Agencies
Represented by its Proprietor,
Mr. Sathiya Gandhi
No. 6/13, Seetha Ram Nagar,
2nd Street, Kodungaiyur, Chennai,
Tamil Nadu 600 118.

..Petitioner(s)

Vs

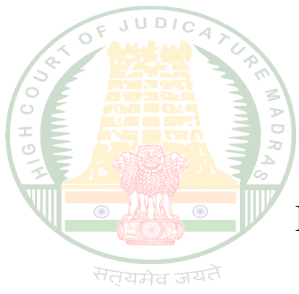
The State Tax Officer
Ayanavaram Assessment Circle,
No.1 Greams Road, 3rd Floor,
PAPJM Annex Building, Chennai-600 006

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari, calling for the records on the files of the Respondent herein in FORM GST DRC 07 with Reference No. ZD331225404423X dated 26.12.2025 along with the detailed order in GSTIN 33GIVPS6049Q1ZY/ 2021-22 dated 26.12.2025 for the tax period APR 2021 MAR 2022 and quash the same.

For Petitioner(s):

Mr.B. Syed Abdul Wakeel



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For Respondent(s):

Ms.G.Dhana Madhri,
Government Counsel (Tax)

ORDER

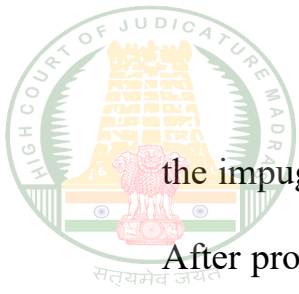
An order dated 26.12.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Ms.G.Dhana Madhri, 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.

06-07-2026

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

To

The State Tax Officer
Ayanavaram Assessment Circle,
No.1 Greams Road, 3rd Floo,
PAPJM Annex Building, Chennai-600 006



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SENTHILKUMAR RAMAMOORTHY, J.

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