



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. 25217 of 2026
and WMP.No.27496 of 2026**

Sri Durga Traders
GSTIN:33GJTPS6023R1Z6,
Represented by its Proprietor Subramani,
D.No.5, Maudrai Veeran Kovil Street,
Muthur, Kangayam Tk, Tiruppur,
Tamil Nadu-638 105.

..Petitioner

Vs

The Deputy Commercial Tax Officer
Vellakovil, Tiruppur III,
Tiruppur.

..Respondent

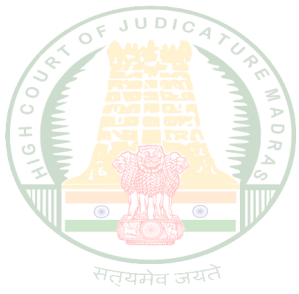
Prayer: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records pertaining to the impugned order in Form GST DRC-07 bearing reference no. ZD331125501595O dated 29.11.2025 for the tax period 2021-2022 issued by the Respondent and quash the same.

For Petitioner:

Ms. Madhumitha K

For Respondent:

Ms. G.Dhana Madhri
Government Counsel (Tax)



ORDER

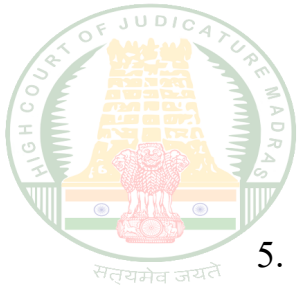
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An order dated 29.11.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.

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 25% 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 25% 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 25% of the disputed tax demand. Subject to fulfilment of the above condition, the attachment, if any, of the bank account of the petitioner in relation to the impugned order shall stand raised.



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

16-07-2026

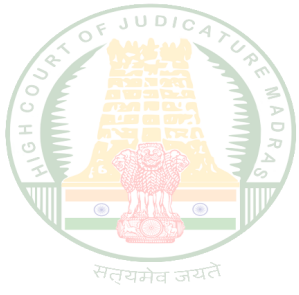
Index : Yes/No

Neutral Citation : Yes/No

KJ

To

The Deputy Commercial Tax Officer
Vellakovil, Tiruppur III,
Tiruppur.



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WP No. 25217 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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