

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 19683 of 2026
and W.M.P.Nos.20983 & 20984 of 2026**

SE TECHNO HUB
(Rep by its partner Santoshkumar Krishnappa)
4/76, Inappasandram Village,
6th KM Bagalur Road, Nallur Post,
Krishnagiri, Tamil Nadu, 635103

..Petitioner(s)

Vs

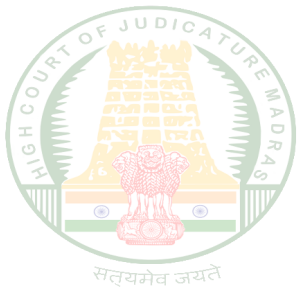
The Assistant Commissioner
Hosur North-II circle
Hosur, Krishnagiri
Tamilnadu

..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
ZD331225039144S along with detailed order in GSTIN 33ADQFS3949D1ZT /
2021-22 for the tax Period APR 2021- MAR 2022 both dated 03.12.2025 and
quash the same.

For Petitioner(s): Ms.S. Vishnupriya

For Respondent(s): Mr.L.Gokulraj,
Government Counsel (Tax)



ORDER

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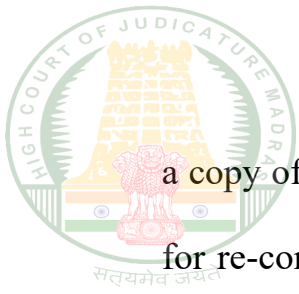
An order dated 03.12.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Mr.L.Gokulraj, 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 submits that recoveries were made towards the tax demand under the impugned order and that the petitioner agrees to pay 25% after taking into account and giving credit to amounts recovered earlier. 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 under the impugned order, after giving credit to amounts recovered earlier on the basis of verification, 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.

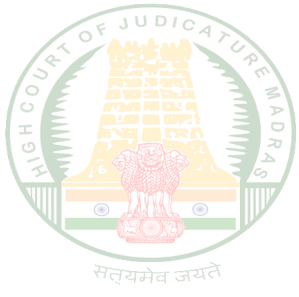
6. The writ petition is disposed of on the above terms. Consequently, connected writ miscellaneous petitions are closed. There shall be no order as to costs.

10-06-2026

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

To

The Assistant Commissioner
Hosur North-II circle
Hosur, Krishnagiri
Tamilnadu



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WP No. 19683 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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