



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. 19023 of 2026
and W.M.P.Nos.20262 & 20264 of 2026**

Aneesh Traders
GSTIN 33BCNPS9589L1ZF
Represented by its Proprietor Chinnasamy
Senthilkumar, 511A, Palanisamy Nagar, 1st Street,
Vellakovil, Tiruppur, Tamil Nadu-638 111

..Petitioner(s)

Vs

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

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorari, to call for the records pertaining
to the impugned order in Form GST DRC-07 bearing reference no.
ZD330424260383M dated 30.04.2024 for the tax period 2018-2019 issued by
the Respondent and quash the same.

For Petitioner(s):

M/s.Madhumitha K

For Respondent(s):

Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)



ORDER

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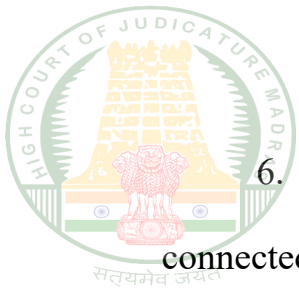
An order dated 30.04.2024 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Ms.Amirta Poonkodi Dinakaran, 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 50% 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 50% 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 50% 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.

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

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



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SENTHILKUMAR RAMAMOORTHY, J.

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