IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP Nos. 19165 & 19175 of 2026
and W.M.P.Nos.20444, 20447, 20453 & 20454 of 2026

Nandika Trading Company
(A Sole Proprietorship rep. by
Kumarasamy Venkadasalam-Proprietor)
D.No.713, Vellakovil, Erode Road West,
Kangayam (Tk), Tiruppur,
Tamil Nadu-638 111,
GSTIN 33ANFPV4528C1Z4

..Petitioner(s) in both WP's

Vs

The State Tax Officer
Dharapuram Assessment circle,
Station No.131, Javuli Kadai Veethi, Dharmapuri,
Tamil nadu-638656

..Respondent(s) in both WP's

PRAYER in W.P.No.19165 of 2026: Writ Petition is filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, calling for the records pertaining to the impugned order bearing reference number GSTIN 33ANFPV4528C1Z4/ 2021-22 dated 31.05.2025 along with summary order in form DRC-07 bearing reference No.ZD330525348306F dated 31.05.2025 issued by the respondent under the Central Goods and Services Tax Act, 2017 and quash the same.

PRAYER in W.P.No.19165 of 2026: Writ Petition is filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, calling for the records pertaining to the impugned order bearing reference number GSTIN 33ANFPV4528C1Z4/ 2021-22 dated 17.11.2025 along with summary order in form DRC-07 bearing reference No.ZD331125298689T dated 17.11.2025 issued by the respondent under the Central Goods and Services Tax Act, 2017 and quash the same.

For Petitioner(s): in both WP's	Ms.S.Samriddhi for Mr.M.P. Yuvaraj
For Respondent(s): in both WP's	Mr.L.Gokulraj, Government Counsel (Tax)

COMMON ORDER

Orders dated 31.05.2025 and 17.11.2025 are 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 orders, it is evident that such orders were issued without hearing the petitioner. The writ petitions have been filed after the period of limitation for filing statutory appeals expired.

4. On instructions, learned counsel for the petitioner agrees to remit 25% of the disputed tax demand in each writ petition 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 corresponding to each writ petition within thirty days from the date of receipt of a copy of this order, the impugned orders are set aside and the matter is remanded for re-consideration. After providing a reasonable opportunity to the petitioner, fresh orders shall be issued within three months from the date of remittance of 25% of the disputed tax demand.

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

08-06-2026

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

To

The State Tax Officer
Dharapuram Assessment circle,
Station No.131, Javuli Kadai Veethi, Dharmapuri,
Tamil nadu-638656

SENTHILKUMAR RAMAMOORTHY, J.

RNA

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