



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 16-06-2026**

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**THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY**

**WP No. 21624 of 2026  
and W.M.P.No.23414 of 2026**

M/s Sai Krishna Steel Industires  
Rep by its Authorised Signatory  
Dilipkumar Muthukrishnan.  
SY.NO.196-198, Thippanapalli Village,  
Billanakuppam, Veapanapalli Road,  
Krishnagiri, Tamil Nadu 635115

..Petitioner(s)

Vs

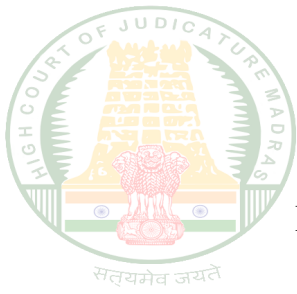
The State Tax Officer (DAU-2)  
Office of the Commercial tax officer,  
Hosur Intelligence Division,  
Hosur, Tamil nadu

..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 relating to the impugned proceedings initiated by the Respondent in the impugned order in FORM GST DRC - 07 bearing ref No. ZD331125289946Y dated 17.11.2025 along with Annexure vide GSTIN 33AAHCT8823G1Z8/2019-20 dated 17.11.2025 passed by the respondent for the AY 2019-20 to quash the same.

For Petitioner(s):

Ms.R. Hemalatha



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For Respondent(s):

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

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### ORDER

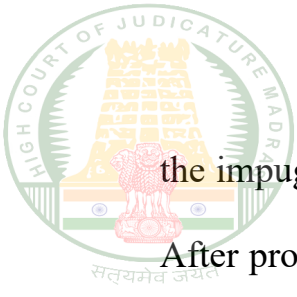
An order dated 17.11.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

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 shortly 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 petition is closed. There shall be no order as to costs.

**16-06-2026**

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

**To**

The State Tax Officer (DAU-2)  
Office of the Commercial tax officer,  
Hosur Intelligence Division,  
Hosur, Tamil nadu



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**SENTHILKUMAR RAMAMOORTHY, J.**

**RNA**

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