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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.12.2025

CORAM

THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.43298 of 2025
and W.M.P.Nos.48485 & 48486 of 2025

M/s.Cosmos Purification Systems Private Limited
Rep. By its Director Mr.Adithya Ravindranath,
Flat No.4/293, Arihant Technopolis,
7th Floor, AWIFS, Rajiv Gandhi Salai,
Chennai 600 096.

... Petitioner

-VS-

State Tax Officer,
Sholinganallur Assessment Circle,
2nd Floor, Room No.240,
Integrated Building for Commercial Taxes &
Registration Department, Government Farm Village,
Nandanam, Chennai – 35.

... Respondent

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, to call for the records of impugned order dated 08.08.2024 bearing Reference No. ZD330824060858Z in Form GST DRC-07 together with its annexure of the



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respondent passed in petitioner's GSTIN 33AAFCC8711N1ZH for the FY 2019-20 and quash the same.

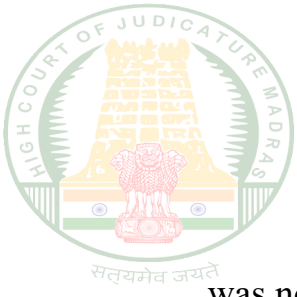
For Petitioner : Mr.R.Anish Kumar

For Respondent : Mr.C.Harsha Raj,
Special Government Pleader (Tax)

ORDER

An order dated 08.08.2024 under Section 73 of applicable GST enactments is challenged in this writ petition primarily on the ground that the petitioner was not provided a reasonable opportunity to contest the tax demands.

2. Learned counsel for the petitioner submits that the petitioner carries on business on a small scale and does not have a dedicated auditor. He also submits that the petitioner became aware of the impugned order only upon receiving an order of attachment from the bank.



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3. On perusal of the impugned order, it is evident that the petitioner was not heard and that the tax proposal was confirmed in view thereof.

4. Mr.C.Harsha Raj, learned Special Government Pleader, accepts notice for the respondent.

5. This writ petition has been filed long after the applicable limitation period expired. Considering the length of delay, it is just and necessary that the petitioner pays 50% of the principal tax demand. The petitioner consents to pay the same within *four weeks* from the date of receipt of a copy of this order.

6. Subject to compliance with the said condition, the impugned order is set aside and the matter is remanded for reconsideration. After providing a reasonable opportunity to the petitioner, a fresh speaking order shall be issued within *three months* from the date of receipt of a copy of this order. Subject to fulfilment of the above condition, the order of attachment also stands raised.



7. W.P.No.43298 of 2025 is disposed of on the above terms. No costs.

Consequently, W.M.P.Nos.48485 and 48486 of 2025 are closed.

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05.12.2025
(5/7)

rna

Index : Yes / No

Internet : Yes / No

Neutral Citation: Yes / No

To

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SENTHILKUMAR RAMAMOORTHY,J

rna

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(5/7)