



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 04-06-2026**

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

**WP No. 18444 of 2026**

**and WMP.Nos.19783, 19785 & 19786 of 2026**

M/s. Abirami Agro Agencies  
Represented by its proprietor Mr. Sethupathy  
Devaraj, No. 405/6, Ground Floor,  
Bargur Road, Anthiyur Post,  
Bhavani Taluk, Erode – 638501.

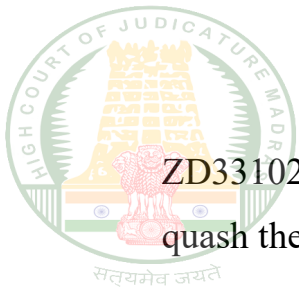
..Petitioner

Vs

1. The State Tax Officer  
Bhavani Circle,  
No. 158/1002 Pookadai Veedhi,  
Bhavani.
2. The Assistant Commissioner (ST) (FAC)  
Bhavani Assessment Circle,  
Near New Bus Stand,  
Mettur main Road, Bhavani 673 301.
3. Tamilnadu Mercantile Bank Ltd  
Anthiyur Branch,  
9,289, Maamarathu Thottam,  
Bhavani Main Road, Anthiyur, Erode 638501.

..Respondents

**PRAYER:** Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari calling for the records in the Impugned Orders passed by the 1st Respondent in the Form GST DRC - 07 vide Reference No.



ZD3310231594191 dated 26.10.2023 along with its detailed Order vide and quash the same.

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For Petitioner: Mr. K.A.Parthasarathy

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

### **ORDER**

An order dated 26.10.2023 is assailed on the ground of alleged breach of principles of natural justice.

2. Mr. L.Gokulraj, learned Government Counsel (Tax), accepts notice on behalf of the respondents.

3. Learned counsel for the petitioner submits that the petitioner's turnover is below the threshold of Rs.20 lakhs for purposes of registration. Therefore, he submits that the imposition of tax and penalty under Section 74 of the applicable GST enactments is unwarranted and calls for interference.

4. On perusal of the impugned order, it is clear that such order was issued without hearing the petitioner. It also appears that the turnover of the petitioner, as per the records of the GST authorities, appears *prima facie* to be below the threshold.



5. Learned counsel for the petitioner points out that about Rs.86,037/- was recovered against the total tax liability of Rs.94,425.40. He submits that the petitioner would pay the balance tax liability as a condition for remand. He has made an endorsement on the bundle to that effect.

6. Considering the facts and circumstances outlined above, the matter warrants reconsideration subject to the condition specified above being fulfilled. Upon fulfilment of such condition, the impugned order is set aside and the first respondent is directed to issue a fresh order within three months from the date of fulfilment of such condition, after providing a reasonable opportunity to the petitioner. In view of the impugned order being set aside, the attachment, if any, of the bank account of the petitioner in the third respondent bank shall stand raised.

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

Index : Yes / No

Neutral Citation: Yes / No

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**04-06-2026**

(2/2)



**SENTHILKUMAR RAMAMOORTHY, J.**

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To

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