



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 21163 of 2026
and W.M.P.Nos.22898 & 22900 of 2026**

Sree Santhosh Garments
Represented by its Proprietor
Mr. C Chandramohan
No.7,Cotton Mills Street,P.H.Road,
Tiruppur 641 602

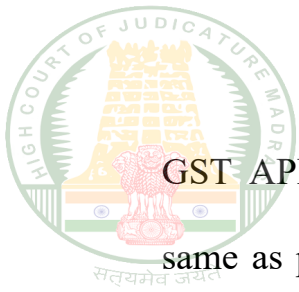
..Petitioner(s)

Vs

1. The Commercial Tax Officer(ST)
Inspector Group I, Office of the Joint
commissioner (ST), Intelligence Tricuppur
Division, no 5/147 AEPC building,
Kaikattipudur, Tiruppur main Road,
Avinashi 641 654
2. The Deputy Commissioner(Appeals)
Tirupur, Emperor Textile Building
16,Indira Nagar, 1st Street
Avinashi Road, Tirupur 641 603

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorari, call for the impugned
proceedings of the first respondent in GSTIN 33ACMPC8334K1Z1/2018-2019
dated 9.12.2024 and the consequential proceedings of the first respondent dated
18.2.2025 in ZD330225166240V and culminating in the order passed by the
second respondent in ARN No.AD3306250389320 dated 7.4.2026 and in Form



GST APL-04 dated 7.4.2026 in Order No.ZD3304260499271 and quash the same as passed contrary to the provisions of the CGST/TNGST Act,2017 and against the principles of natural justice.

For Petitioner(s): Mr.Rajkumar P

For Respondent(s): Ms.G.Dhana Madhri,
Government Counsel (Tax)

ORDER

An order dated 09.12.2024 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 respondents.

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. Learned counsel for the petitioner submits that an appeal was lodged against the order in original by remitting 10% pre-deposit. He adds that said appeal was rejected on the ground of limitation. Subject to adjustment of the



pre-deposit, he submits that 40% would be remitted in addition as a condition for remand.

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5. Subject to the remittance of an additional 40% of the tax demand under the impugned order 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 an additional 40% of the 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.

08-07-2026

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

1. The Commercial Tax Officer(ST), Inspector Group I, Office of the Joint commissioner (ST), Intelligence Tricuppur Division, no 5/147 AEPC building, Kaikattipudur, Tiruppur main Road, Avinashi 641 654
- 2.The Deputy Commissioner(Appeals), Tirupur, Emperor Textile Building 16,Indira Nagar, 1st Street, Avinashi Road, Tirupur 641 603



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SENTHILKUMAR RAMAMOORTHY, J.

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