



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 23850 of 2026
and W.M.P.Nos.25894 & 25895 of 2026**

M/s.SR JUNGLE RESORTS PRIVATE LIMITED
Represented by its Director
No.927, Kolikondai Anaikatti Main Road
Anaikatti, Coimbatore-641 108.

..Petitioner(s)

Vs

The Assistant Commissioner (st)
O/o.The Assistant Commissioner
Vadavalli Assessment Circle
Coimbatore- 641 018.

..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 entire records
connected with the Impugned order of the Respondent and his Proceedings in
Ref. No.ZD330226227074S in GSTIN / 33ABGCS1177C1ZN dated
25.02.2026 and quash the same.

For Petitioner(s):

Mr.A Arun

For Respondent(s):

Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)



ORDER

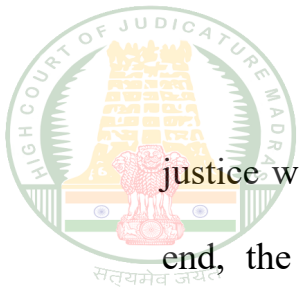
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This is the second round of litigation relating to this assessment. The petitioner approached this Court challenging assessment order dated 17.04.2025 in W.P.No.48834 of 2025. Said writ petition was disposed of on 12.12.2025 directing the petitioner to deposit 25% of the disputed tax within thirty days from the date of receipt of a copy of the order. The petitioner was also directed to reply to the show cause notice. The petitioner remitted 25% on 08.01.2026. Because the petitioner did not reply, impugned order dated 25.02.2025 was issued.

2. Learned counsel for the petitioner submits that 100% of the tax demand under the impugned order was recovered. He seeks another opportunity.

3. Ms.Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice for the respondent. She submits that the impugned order was issued because the petitioner failed to comply with conditions imposed in the earlier order.

4. Given the fact that the impugned order was issued without hearing the petitioner and considering that 100% of the tax was recovered, the interest of



justice warrants an opportunity being provided to the petitioner. Towards that end, the impugned order is set aside and the matter is remanded for re-consideration. The petitioner is granted *fifteen days* to reply to the show cause notice. Upon receipt thereof, the assessing officer is directed to provide a reasonable opportunity to the petitioner and issue a fresh order within *three months* from the date of receipt of the reply to the show cause notice. For the avoidance of doubt, it is clarified that amounts recovered earlier shall abide by the outcome of remanded proceedings. It is also clarified that this will be the final opportunity to the petitioner.

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

03-07-2026

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

To

The Assistant Commissioner (st)
O/o.The Assistant Commissioner
Vadavalli Assessment Circle
Coimbatore- 641 018.



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SENTHILKUMAR RAMAMOORTHY, J.

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