



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 25029 of 2026
and W.M.P.Nos.27317, 27319 & 27321 of 2026**

Udhayarani Sarees
Rep by, Mrs. Santha Ramakrishna Proprietor,
No. 65, Narasingapuram Street, Gugai,
Salem 636 006

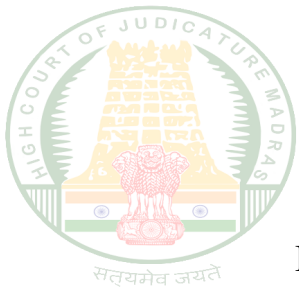
..Petitioner(s)

Vs

1. The Appellate Authority
The Deputy Commissioner (CT)
Salem District
2. The Assistant Commissioner ST
Gugai, Salem - 1 Circle, Salem District

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, calling for the records of the 2nd Respondent's order dated 15.09.2025 pertinent to the assessment year (2021-2022) in GSTIN number (33AAVPR3978B1Z9) which subsequently culminated in the Appeal Rejection order dated 27.02.2026 passed by the 1st Respondent in FORM GST APL 02 pertinent to the assessment year 2021 - 2022 in GSTIN number (33AAVPR3978B1Z9) and quash the same and consequently direct the 2nd Respondent to pass the fresh assessment order.



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For Petitioner(s):

Mr.V.G. Vijayraj

For Respondent(s):

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

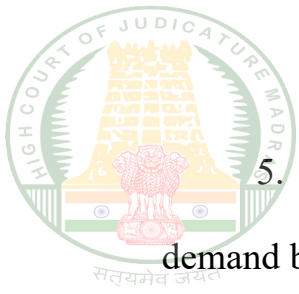
ORDER

An order dated 15.09.2025 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 after the period of limitation expired.

4. Learned counsel for the petitioner submits that 10% pre-deposit was made while filing the statutory appeal. He submits that the petitioner agrees to remit an additional 15% 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 remittance of an additional 15% of the disputed tax demand by the petitioner within **thirty days** from the date of receipt of a copy of this order, the order in original 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 15% of the disputed tax demand by the petitioner.

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.

13-07-2026

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

1. The Appellate Authority
The Deputy Commissioner (CT)
Salem District
2. The Assistant Commissioner ST
Gugai, Salem - 1 Circle, Salem District



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SENTHILKUMAR RAMAMOORTHY, J.

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