



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP Nos. 25027 & 25153 of 2026
and WMP Nos. 27419, 27311 & 27313 of 2026**

M/s.N J Associates
(Represented by its Proprietor MRS.Suganthi)
10-A, Jayasimmapuram, P.N. Palayam,
Coimbatore - 641037.

..Petitioner(s) in both
WP's

Vs

1. The Assistant Commissioner (ST)
P.N.Palayam Circle, Coimbatore.
2. The Deputy State Tax Officer I
P.N. Palayam Assessment Circle,
Coimbatore - 641018.

..Respondent(s) in both
WP's

PRAYER in W.P.No.25027 of 2026: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari, calling for the records on the files of the 1st Respondent in Form GST DRC-07 vide Reference No. ZD331225099073H together with the detailed order dated 06.12.2025 issued in GSTIN 33EHWPS3074K1ZJ for the tax period 2021-22, quash the same.



PRAYER in W.P.No.25153 of 2026: 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 on the files of the 2nd Respondent pursuant to the Rectification Rejection Order dated 04.02.2026 passed under Section 161 of the TNGST Act, 2017 in GSTIN 33EHWPS3074K1ZJ for the tax period 2021-22, quash the same and consequently direct the 2nd Respondent to reconsider the Petitioners rectification application dated 08.01.2026 on merits and in accordance with law after affording sufficient opportunity to the Petitioner.

For Petitioner(s):
in both WP's

Mr.K.A.Parthasarathy

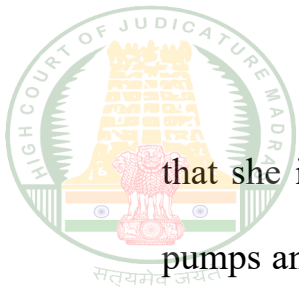
For Respondent(s):
in both WP's

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

COMMON ORDER

An assessment order dated 06.12.2025 and order dated 04.02.2026 rejecting the application for rectification are challenged in these writ petitions.

2. Referring to the petitioner's reply to the show cause notice, learned counsel for the petitioner submits that the petitioner informed the respondent



that she is engaged in the manufacture and sale of spare parts for motors and pumps and that the purchases were raw materials for carrying on such business.

He points out that the respondent did not point out the specific clause of Section 17(5), which is attracted in this case. He also adds that no personal hearing was provided after the petitioner's replies were received. Without prejudice, he submits that the petitioner agrees to remit 20% of the tax demand under the order in original as a condition for remand. An endorsement to that effect has been made on the bundle.

3. In the petitioner's reply, after stating that copper wires, bolts & nuts and paints were procured in relation to the petitioner's business, it appears *prima facie* that supporting bills were enclosed. In the impugned order, said reply has been brushed aside on the ground that proper supporting invoices were not submitted. Therefore, subject to the petitioner remitting 20% of the tax demand, as agreed, within **thirty days** from the date of receipt of a copy of this order, the impugned order in original is set aside and the matter is remanded for re-consideration. After providing a reasonable opportunity to the petitioner, including a personal hearing, a fresh order shall be issued within **three months** from the date of remittance of 20% of the disputed tax demand. In view of the assessment order being set aside, W.P.No.25153 of 2026 pertaining to the rectification order is closed.



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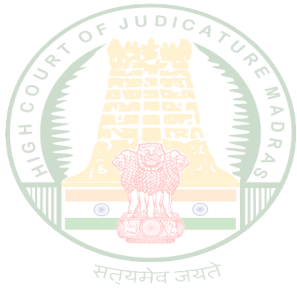
4. Therefore, W.P.No.25057 of 2026 is disposed of and W.P.No.25153 of 2026 is closed on the above terms. Consequently, connected writ miscellaneous petitions are closed. There shall be no order as to costs.

16-07-2026

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

1. The Assistant Commissioner (ST)
P.N.Palayam Circle, Coimbatore.
2. The Deputy State Tax Officer I
P.N. Palayam Assessment Circle,
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WP No. 25027 of 2



SENTHILKUMAR RAMAMOORTHY J.

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