



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 24706 of 2026
and W.M.P.No.26934 of 2026**

R.Maheshkumar
S/o.Ramasamy,
Trade Name.MK Enterprises,
Sole Proprietorship Concern,
GSTIN.33AUPVM2885N1ZO,
S.F.No.3/8, Kunjampalayam,
Vettaiyankinar, Thingalur,
Erode District- 638 055.

..Petitioner(s)

Vs

1. The Assistant Commissioner (st)
Perundurai Assessment Circle,
Erode District.
2. The Deputy State Tax Officer I
Perundurai Assessment Circle,
Erode 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 entire records pertaining to the Impugned order along with summary dated 26.03.2025 issued respectively in GSTIN.33AUVPM2885N1ZO/ 2021- 22 through Reference No.ZD330325212785I under Section 73 of the Tamil Nadu Goods and Services Act, 2017 (TNGST), which was uploaded in GST portal



(Online) with a demand of Rs.6,17,242.05 / - (Rupees Six Lakhs Seventeen Thousand Two Hundred and forty Two and Five Paise Only) and the Consequential order of rejection bearing GSTN.33AUEPM2885N1ZO/ 2021-22 dated 10.06.2026 on the file of the 2nd respondent, quash the same and Consequently direct the 2nd respondent to reopen the entire proceedings and adjudicate the same after affording an opportunity of fair hearing to the petitioner by adhering to the Principles of Natural Justice.

For Petitioner(s): Dr.C.E.Pratap

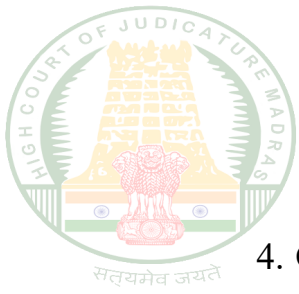
For Respondent(s): Mr.R.Sethu Prabakaran,
Government Counsel (Tax)

ORDER

An order dated 26.03.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Mr.R.Sethu Prabakaran, 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. On instructions, learned counsel for the petitioner agrees to remit 25% 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 condition that the petitioner remits 25% of the disputed tax demand 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 25% of the disputed tax demand. Subject to fulfilment of the above condition, the bank attachment shall stand raised.

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

09-07-2026

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

1. The Assistant Commissioner (st)
Perundurai Assessment Circle,
Erode District.
2. The Deputy State Tax Officer I
Perundurai Assessment Circle,
Erode District.



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SENTHILKUMAR RAMAMOORTHY, J.

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