



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 26592 of 2026
and W.M.P.No.29092 of 2026**

Arulmihu Covai Koniamman Agencies
rep by its proptx. M. Vennila, 230/24,
Somavarapatti Village Pethappampatty, Udumalpet
- 642 205 Tiruppur District

..Petitioner(s)

Vs

The Assistant Commissioner ST
Udumalpet (North) Assessment Circle,
Udumalpet-642 126, Tiruppur District.

..Respondent(s)

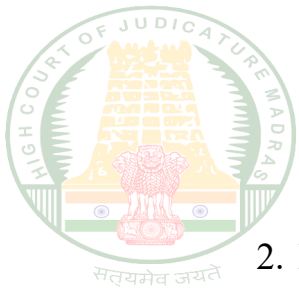
PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorari, calling for the records of the
Respondent in his proceedings in GSTIN 33AEQPV8573DIZX/ 2021-22 dated
22.12.2025 and quash the same as illegal.

For Petitioner(s): M/s.Abishek P
Anston Gehard L

For Respondent(s): Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)

ORDER

An order dated 22.12.2025 is assailed on the ground that the petitioner
did not have a reasonable opportunity to contest the tax demand on merits.



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2. Ms.Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondent. She submits that the petitioner's GST registration was cancelled *inter alia* on the ground that the petitioner was not carrying on business at the registered place of business.

3. Learned counsel for the petitioner submits that the confirmed tax proposals relate to non GST supplies of petrol and diesel. He relies upon documents evidencing such supplies and the payment of VAT thereon. He also submits that the petitioner's GST registration was cancelled and that the petitioner is not running the business currently.

4. There is *prima facie* evidence that the petitioner was selling non GST goods such as petrol and diesel. It, however, also appears that the petitioner was involved in the sale of lubricants. These are factual aspects that warrant consideration by the tax officer. The impugned order was issued without hearing the petitioner, albeit after issuing a scrutiny notice and a show cause notice. Considering all these aspects, the interest of justice warrants re-consideration albeit subject to putting the petitioner on terms.

5. On instructions, learned counsel for the petitioner submits that the petitioner agrees to remit a sum of Rs.15,00,000/- as a condition for remand



within **thirty days** from the date of receipt of a copy of this order. An endorsement to that effect has been made on the bundle.

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6. Subject to the condition that the petitioner remits a sum of Rs.15,00,000/- towards the tax demand under the impugned order within the **thirty days** from the date of receipt of a copy of this order, the impugned order is set aside so as to provide an opportunity to the petitioner to establish that the tax proposals relate to non GST supplies. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within **three months** from the date of remittance of Rs.15,00,000/- towards the disputed tax demand by the petitioner.

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.

22-07-2026

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

The Assistant Commissioner ST
Udumalpet (North) Assessment Circle,
Udumalpet-642 126, Tiruppur District.



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SENTHILKUMAR RAMAMOORTHY, J.

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