



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. 26539 of 2026
and W.M.P.No.29035 of 2026**

M/s.Sri Mahalakshmi Oil and Flour Mills
Represented by its Partner Mr. M.N.Ramesh,
No.8/375, Kappalankarai post, Koppanurpudhur,
Kappalankarai post Pollachi Taluk, Coimbatore,
Tamilnadu 642 120.

..Petitioner(s)

Vs

1. The Assistant Commissioner (ST) (FAC)
Pollachi Rural Assessment Circle, Pollachi,
coimbatore, tamilnadu.
2. The Assistant Commissioner ST
Rural Assessment Circle, Commercial taxes
Building No.8, Palghat Road, Pollachi
3. The Branch Manager
South Indian Bank, No.5/21-X, Negamam
Gopanurpudur Rd, Near Sub registry office,
KVK Nagar, Coimbatore Tamilnadu- 642 120

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorarified Mandamus, call for the
records of the 1st Respondent herein in its Impugned order in GSTIN
33ADHFS4455R1ZE/2021-2022 dated 30.12.2025 with annexure, along with
Form DRC-07 bearing Reference No ZD331225442548D dated 30.12.2025 ,



along with the 1st respondent Consequential Rejection of Rectification order with annexure dated 28.04.2026, vide bearing Reference No.ZD330426231528F dated 28.04.2026 for the tax period 2021-22, and direct the 2nd respondent to issue appropriate instructions to the 3rd respondent to lift the bank attachment, and quash the same.

For Petitioner(s): Ms.M.Priyadharshini
for Ms.R.Hemalatha

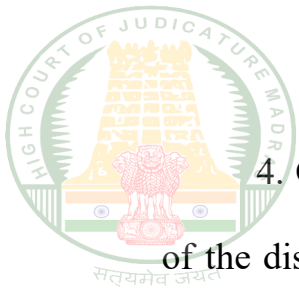
For Respondent(s): Mr.R.Sethu Prabakaran,
Government Counsel (Tax) for R1 & R2

ORDER

An order dated 30.12.2025 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 1 and 2.

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.

22-07-2026
(2/2)

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

1. The Assistant Commissioner (ST) (FAC)
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coimbatore, tamilnadu.
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SENTHILKUMAR RAMAMOORTHY, J.

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