



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-07-2026

CORAM

THE HON'BLE MR JUSTICE SETHILKUMAR RAMAMOORTHY

**WP Nos. 26877 & 26881 of 2026
and WMP.Nos.29422 & 29426 of 2026**

M/s. Sri Senthil Andavar Agencies
represented by Proprietor K. Shankar,
No. 58, V.O.C. Street,
Panruti 607106.

..Petitioner

Vs

The Deputy State Tax Officer - 1
Panruti Town, Panruti.

..Respondent

Prayer in W.P.No.26877 of 2026: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records of the respondent in his proceedings in GSTIN / 33ASYPS8615H1Z0 / 2018-19, quash the order dated 24.04.2024 passed therein.

Prayer in W.P.No.26881 of 2026: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records of the respondent in his proceedings in GSTIN / 33ASYPS8615H1Z0 / 2020 - 2021, quash the order dated 24.09.2024 passed therein.

For Petitioner:

Mr. P.V.Sudakar



For Respondent:

Ms. Amirta Poonkodi Dinakaran
Government Counsel (Tax)

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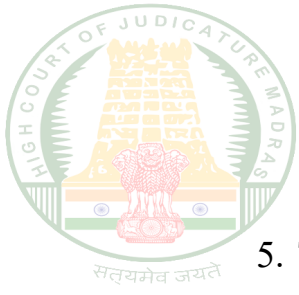
COMMON ORDER

Assessment orders dated 24.04.2024 & 24.09.2024, respectively, are assailed in these two writ petitions on the ground of alleged breach of principles of natural justice.

2. Ms. Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

3. The period of limitation for filing appeals has expired. On instructions, learned counsel for the petitioner agrees to pay 50% of the disputed tax demand in respect of each assessment order. An endorsement to that effect is made on the bundle.

4. Subject to the condition that the petitioner remits 50% of the disputed tax demand in respect of each assessment order, as agreed to, within thirty days from the date of receipt of a copy of this order, the impugned assessment orders are set aside and the matters are remanded for re-consideration. After providing a reasonable opportunity to the petitioner, fresh assessment orders shall be issued within three months from the date of remittance of 50% of the disputed tax demand.



5. The writ petitions are disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

23-07-2026
(2/2)

Index : Yes/No
Neutral Citation : Yes/No
KJ

To

The Deputy State Tax Officer - 1
Panruti Town, Panruti.



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SENTHILKUMAR RAMAMOORTHY, J.

KJ

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