WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 17936 of 2026
and WMP.Nos.19269 & 19270 of 2026

Tvl. Brilliant Traders,
Represented by its Proprietor
Ramu Sundar, S/o. P. Ramu
No.121/3, Ground Floor,
Ashwin Complex,
Park Street, Kattoor,
Coimbatore-641 009.

..Petitioner

Vs

1. The Commercial Tax Officer
   Ram Nagar circle
   Coimbatore-II, Coimbatore.

2. The State Tax Officer (ST)
   Ram Nagar Circle,
   Coimbatore-II, Coimbatore.

..Respondents

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus to call for the records of the 2nd respondent dated 21.01.2025 in GSTIN:33BUVPS0918M1ZX/2020-21 and quash the same and consequently direct the 2nd respondent to pass fresh assessment order in accordance with law.

For Petitioner: Mr. B. Nedunchezhiyan

For Respondents: Ms. Amirta Poonkodi Dinakaran
Government Counsel (Tax)

https://www.mhc.tn.gov.in/judis

WEB COPY

ORDER

An order dated 21.01.2025 is assailed in this writ petition 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 both the respondents.

3. On perusal of the impugned order, it reveals that the period of limitation for filing an appeal has expired.

4. Learned counsel for the petitioner submits that a sum of Rs.2,00,000/- was paid towards the tax demanded under the impugned order. This aspect is required to be verified.

5. Subject to verifying and confirming that a sum of Rs.2,00,000/- was indeed recovered, the impugned order is set aside so as to provide an opportunity to the petitioner to contest the tax demand on merits. Consequently, 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 receipt of a copy of this order.

https://www.mhc.tn.gov.in/judis

WEB COPY

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

16-06-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

1.The Commercial Tax Officer
Ram Nagar circle
Coimbatore-II, Coimbatore.

2.The State Tax Officer (ST)
Ram Nagar Circle, Coimbatore-II, Coimbatore.

https://www.mhc.tn.gov.in/judis

WEB COPY

SENTHILKUMAR RAMAMOORTHY, J.

KJ

WP No. 17936 of 2026
and WMP.Nos.19269 & 19270 of 2026

16-06-2026

https://www.mhc.tn.gov.in/judis