



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 22133 of 2026
and W.M.P.No.24020 of 2026**

A Muthukrishnan

..Petitioner(s)

Vs

1. Commerical of Tax officer
Podanur Assessment circle,
Coimbatore.
2. Deputy Commercial of Tax officer
Podanur Assessment Circle,
Coimbatore.

..Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus, calling for the records on the file of the respondent no 2 with respect to order dated 05.12.2023 for the same FY 2018-19 for the same demand of Rs.1,54,342.00 via Ref. No. ZD331223026188P under Section 73 of the GST Act for FY 2018-19 and quash the same and direct the respondents to drop the demand dated 05.12.2023 via demand ID ZD331223026188P for FY 2018- 2019 reflecting in the petitioner's GST portal.

For Petitioner(s):

Mr.Karunanantham M

For Respondent(s):

Ms.Amirta Poonkodi Dinakaran
Government Counsel (Tax)



ORDER

WEB COPY

An order dated 05.12.2023 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 the respondents.

3. The period of limitation for filing an appeal has expired. On instructions, learned counsel for the petitioner agrees to pay 100% of the disputed tax demand as a condition for remand. An endorsement to that effect is made on the bundle.

4. Subject to the condition that the petitioner remits 100% of the disputed tax demand, as agreed to, 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 100% of the disputed tax demand.



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

WEB COPY

19-06-2026

Index: No
Speaking order
Neutral Citation: No

GSA

To

1. The Commerical of Tax officer
Podanur Assessment circle,
Coimbatore.
2. The Deputy Commercial of Tax officer
Podanur Assessment Circle, Coimbatore.



WEB COPY

WP No. 22133 of 2



SENTHILKUMAR RAMAMOORTHY, J.

GSA

**WP No. 22133 of 2026
and W.M.P.No.24020 of 2026**

19-06-2026