



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 20920 of 2026

&

WMP Nos.22603 & 22609 of 2026

M/s Sunrise Enterprises
Rep by its Proprietor S Karthikeyan,
44, Teachers Colony, Chinnavedampatti,
Ganapathy,
Coimbatore-641006.

..Petitioner(s)

Vs

1. The Assistant Commissioner (ST),
Saravanampatti West Circle,
Commercial Taxes Complex,
Dr. Balasundaram Road,
Coimbatore - 641018.
2. The Deputy Commissioner (ST) Zone III,
Commercial Taxes Complex,
Dr. Balasundaram Road,
Coimbatore - 641018.
3. The Joint Commissioner (ST) Intelligence,
Commercial Taxes Complex,
Dr. Balasundaram Road,
Coimbatore-641018.
4. The Branch Manager,
City Union Bank Ltd.,
1421A, Sathy Main Road,
Near Athipalayam Pirivu,
Ganapathy,
Coimbatore-641006.

..Respondent(s)



Prayer: 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 impugned adjudication proceedings 1st respondent in GSTIN.33ASLPK3515H1ZW/2020-21 dated 03.03.2025 along with the summary of the order in DRC-07 in Ref.No.ZD330325005406V dated 03.03.2025 and the consequential proceedings in GSTIN.33ASLPK3515H1ZW/2025/DSTO-3 along with Form GST DRC-13 dated 19.6.2025 and quash the same

For Petitioner(s): Mr.M.Hariharan

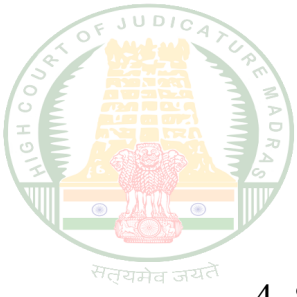
For Respondent(s): Ms.Amirta Poonkodi Dinakaran
Government Counsel (T) for R1&R2
Mr.R.P.Pragadish, Sr.SC
Mr.J.Harikrishna, Jr.SC for R3

ORDER

An assessment order dated 03.03.2025 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, accepts notice for respondents 1 and 2 and Mr.R.P.Pragadish, learned SPC, accepts notice for the 3rd respondent.

3. The period of limitation for filing an appeal has expired. On instructions, learned counsel for the petitioner agrees to pay 25% of the disputed tax demand. An endorsement to that effect is made on the bundle.



WEB COPY

4. Subject to the condition that the petitioner remits 25% of the disputed tax demand, as agreed to, within thirty days from the date of receipt of a copy of this order, the impugned assessment 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.

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

23-06-2026

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

KAL



To

1. The Assistant Commissioner (ST),
Saravanampatti West Circle,
Commercial Taxes Complex,
Dr. Balasundaram Road,
Coimbatore – 641018.

2. The Deputy Commissioner (ST) Zone III,
Commercial Taxes Complex,
Dr. Balasundaram Road,
Coimbatore – 641018.

3. The Joint Commissioner (ST) Intelligence,
Commercial Taxes Complex,
Dr. Balasundaram Road,
Coimbatore-641018.

4. The Branch Manager,
City Union Bank Ltd.,
1421A, Sathy Main Road,
Near Athipalayam Pirivu,
Ganapathy,
Coimbatore-641006.



WEB COPY

WP No. 20920 of 2



SENTHILKUMAR RAMAMOORTHY, J.

KAL

**WP No. 20920 of 2026 &
WMP Nos.22603 & 22609 of 2026**

23-06-2026