



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 19598 of 2026

and

W.M.P. Nos.20915 and 20917 of 2026

Nithiyanthannithiyanthan
Represented by its Proprietor Nithiyanthan
381, Mani Road,
Vengudi, Kancheepuram,
Tamil Nadu 631 605.

..Petitioner

Vs

Deputy State Tax Officer -1,
Kancheepuram (Rural) Assessment Circle,
C.T. Building, Collectorate Campus,
Kancheepuram-631 501.

..Respondent

Petition filed under Article 226 of the Constitution of India, praying for issuance of writ of certiorarified mandamus calling for the records of the impugned order of the respondent in GSTIN-33BBXPN2939J1Z0 /2020-21 dated 14.02.2025 along with Order in Reference No ZD330225134863J, dated 14.02.2025 and quash the same and consequently direct the respondent to entertain the records, documents and reply from the Petitioner.

For Petitioner:

Mr.M.Hariharan

For Respondent:

Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)

ORDER

An order dated 14.02.2025 is impugned primarily on the ground of breach of principles of natural justice.



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

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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.

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 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.

09.06.2026

Index: Yes/No
Neutral Citation: Yes/No
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To
The Deputy State Tax Officer -1,
Kancheepuram (Rural) Assessment Circle,
C.T. Building, Collectorate Campus,
Kancheepuram-631 501.



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SENTHILKUMAR RAMAMOORTHY, J.

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