



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 17620 of 2026
and W.M.P.Nos.18929 & 18930 of 2026**

Kondaia Engineering Company Private Limited
3 / 119 A Pollachi Road, Myleripalayam,
Coimbatore 641 032
Represented by its Director,
Amirtham

..Petitioner(s)

Vs

The State Tax officer
Podanur Circle,
Coimbatore

..Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, pleaded to issue a Writ of Certiorari, to call for the records in the file of the Respondents and quash the same as illegal, arbitrary and devoid of merit of the Respondent impugned order dated 03.10.2023 with reference number GSTIN 33AABCK2630E1Z6 / 2021-22 passed under section 73 of the Tamil Nadu Goods and Service Tax Act (Act) along with the summary order dated 03.10.2023 with reference number ZD3310230035832 (impugned order) insofar as the Petitioner herein is concerned.



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For Petitioner(s):

Mr. G. Sudhakar

For Respondent(s):

Mr.L.Gokulraj,
Government Counsel (Tax)

ORDER

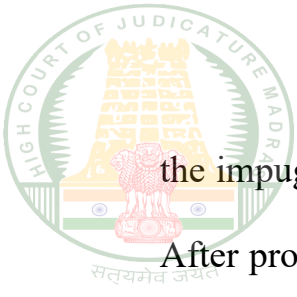
An order dated 03.10.2023 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Mr.L.Gokulraj, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

3. On perusal of the impugned order, it is evident that such order was issued without hearing the petitioner. The writ petition has been filed long after the period of limitation expired.

4. On instructions, learned counsel for the petitioner agrees to remit 100% of the disputed tax demand as a condition for remand. An endorsement to that effect has been made on the bundle.

5. Subject to the condition that the petitioner remits 100% of the disputed tax demand 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.

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.

03-06-2026

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

To

The State Tax officer
Podanur Circle,
Coimbatore



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SENTHILKUMAR RAMAMOORTHY, J.

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