



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 17602 of 2026

and

W.M.P. Nos.18909 and 18911 of 2026

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

..Petitioner

Vs

The State Tax Officer
Podanur Circle,
Coimbatore.

..Respondent

Petition filed under Article 226 of the Constitution of India praying for the issuance of a writ of certiorari to call for records in the file of the respondents and quash the order as illegal, arbitrary and devoid of merit of the Respondent's impugned order dated 07.09.2023 with reference number GSTIN 33AABCK2630E1Z6/2017-18 passed under Section 73 of the Tamil Nadu Goods and Service Tax Act ('Act') along with the summary order dated 07.09.2023 with reference number ZD3309230318279 (impugned order) in so far as the Petitioner herein is concerned.

For Petitioner:

Mr. G. Sudhakar

For Respondent:

Ms.Amirta Poonkodi Dinakaran,
Govt. Counsel (Tax)



ORDER

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An order dated 07.09.2023 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 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 pay 100% of the disputed tax demand. An endorsement to that effect is made on the bundle.

5. 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.



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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.

Index: Yes/No
Neutral Citation: Yes/No
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To

The State Tax Officer
Podanur Circle,
Coimbatore.

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SENTHILKUMAR RAMAMOORTHY, J.

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