



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 17611 of 2026

and

W.M.P. Nos.18921 and 18923 of 2026

Kondaia Engineering Company Private Limited
3 / 119 A Pollachi Road,
Myleripalayam, Coimbatore 641032
Represented by its Director Amirtham.

..Petitioner

Vs

The Deputy State Tax officer II
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 the records on the file of the Respondent and quash the same as illegal, arbitrary and devoid of merit of the Respondent impugned order dated 21.02.2025 with reference number GSTIN 33AABCK2630E1Z6/2020-21 passed under Section 73 of the Tamil Nadu Goods and Service Tax Act ('Ac't) along with the summary order dated 21.02.2025 with reference number ZD330225214586K(impugned order) in so far as the petitioner herein is concerned.



WEB COPY For Respondent:

For Petitioner:

Mr. G. Sudhakar

Mr.R.Sethu Prabakaran,
Govt. Counsel (Tax)

ORDER

An order dated 21.02.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.

2. Mr.R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice on behalf of the 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.

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.

04-06-2026

Index: Yes/No

Neutral Citation: Yes/No

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To

The Deputy State Tax officer II
Podanur Circle, Coimbatore.



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SENTHILKUMAR RAMAMOORTHY, J.

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