



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 18694 of 2026

and

W.M.P. Nos.19981 and 19986 of 2026

S.G.Steel Industries
Rep. by its Partner V.Govind Kumar,
No. 344-1 and 2, Mugalur village, Hosur,
Mathigiri, Krishnagiri, Tamil Nadu – 635 110.

..Petitioner

Vs

Assistant Commissioner (ST)(FAC)
Hosur (South)-III, Hosur.

..Respondent

Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records relating to the Order in GSTIN 33ABVFSO924RIZE/2020-21 dated 21.02.2025 passed by the respondent and to quash the same as violative of principles of natural justice as SCN or Order were not served as per the instructions of the Commissioner of Commercial Taxes, Chennai ,arbitrary, contrary to the settled law and unsustainable in law.

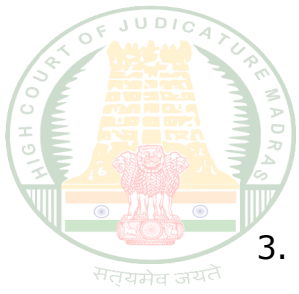
For Petitioner: Mr.K.Jayachandran

For Respondent: Mr.R.Sethu Prabakaran,
Government 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.

05.06.2026

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

The Assistant Commissioner (ST)(FAC)
Hosur (South)-III, Hosur.



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SENTHILKUMAR RAMAMOORTHY, J.

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