



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-06-2026

CORAM

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 19202 of 2026
and WMP.Nos.20481 & 20966 of 2026**

S G Steel Industries
Rep by its partner V. Govind kumar,
No. 344-1-2, 293.6, Mugalur Village,
Sanamavoo Post, Hosur 635 110.

..Petitioner

Vs

Assistant Commissioner (ST)(FAC)
Hosur (south) III, Hosur.

..Respondent

Writ Petition has been filed under Article 226 of the Constitution of India praying for the issuance of a writ of Certiorari to call for the records relating to the Order in GSTIN 33ABVFSO924RIZE/2018- 19 dated 9-5-2022 passed by the respondent and to quash the same as arbitrary, contrary to the settled law and unsustainable in law.

For Petitioner:

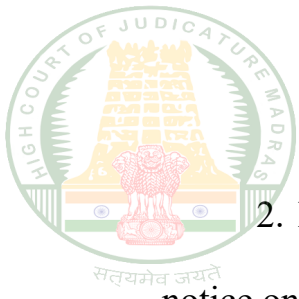
Mr. M.A. Mudimannan

For Respondent:

Mr. R. Sethu Prabakaran
Government Counsel (Tax)

ORDER

An order dated 09.05.2022 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 100% of the disputed tax demand. An endorsement to that effect is made on the bundle.

4. 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.

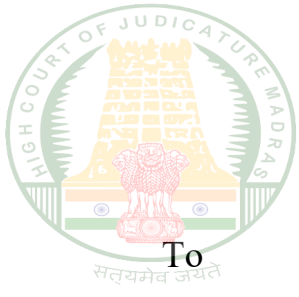
5. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

08-06-2026

Index: Yes/No

Neutral Citation: Yes/No

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To

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Assistant Commissioner (ST)(FAC)
Hosur (south) III, Hosur.



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WP No. 19202 of 2



SENTHILKUMAR RAMAMOORTHY, J.

KJ

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