



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No.16926 of 2026
and W.M.P.Nos.18231 & 18232 of 2026**

Chinnaswamy Nagaraj, Contractor
5/567A Rajiv Gandhi Nagar Mettupalayam
Coimbatore - 641301

..Petitioner(s)

Vs

The Assistant Commissioner (ST)
Mettupalayam Taluk Assessment Circle,
Mettupalayam, Coimbatore

..Respondent(s) in

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, pleaded to issue a Writ of Certiorari, calling for the entire records relating to the assessment order in Reference No. ZD331023144793N dated 25.10.2023 read with rectification order in Reference No. ZD330524016128Q dated 03.05.2024 passed by the Respondent along with annexures and quash the same.

For Petitioner(s):

M/s.T.Ramesh
R.Sri Visvapriya

For Respondent(s):

Mr.L.Gokulraj,
Government Counsel (Tax)



ORDER

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An order in original dated 25.10.2023 and a rectification order dated 03.05.2024 are challenged in this writ petition on the ground of alleged breach of principles of natural justice.

2. Learned counsel for the petitioner submits that 50% of the entire demand towards CGST, including interest and penalty, was paid by the petitioner.

3. Mr.L.Gokulraj, learned Government Counsel (Tax), accepts notice for the respondent. He submits that the period of limitation for challenging the order in original has long expired.

4. On perusal of the impugned order, it is evident that such order was issued without hearing the petitioner. However, as contended by learned counsel for the respondent, the limitation period has expired.

5. On instructions, learned counsel for the petitioner consents to remit 50% of the demand towards SGST. An endorsement to that effect has been made on the bundle.



6. Subject to fulfilment of the above condition of remitting 50% of the
SGST demand within **thirty days** from the date of receipt of a copy of this order,
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 compliance of the condition. No
costs. Consequently, the connected writ miscellaneous petitions are closed.

01-06-2026
(2/2)

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

To

The Assistant Commissioner (ST)
Mettupalayam Taluk Assessment Circle,
Mettupalayam, Coimbatore



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SENTHILKUMAR RAMAMOORTHY, J.

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