IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 17298 of 2026
and W.M.P.Nos.18586 & 18587 of 2026

SRI MNSK JS Structure
Represented by its Managing Partner
Mr Prabhakaran K J
S F No183 184 S Periyapalayam
Uthukuli Road Near Lotus Temple
Tiruppur-641 607

..Petitioner(s)

Vs

The Assistant Commissioner ST
Tiruppur Rural-1 Assessment Circle,
Tiruppur Division

..Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, calling for the records leading to the issuance of assessment order bearing reference GSTIN 33ABXFS3535Q1Z9 / 2022-23 dated 29.10.2025 by the Respondent herein and quash the same.

For Petitioner(s): Ms.Sri Harini S P

For Respondent(s): Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)

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ORDER

An order dated 29.10.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

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 shortly after the period of limitation expired. Learned counsel for the petitioner contends that two assessment orders were issued in respect of the same assessment period and in relation to the same issues. As regards the second assessment order, she submits that it was challenged successfully in proceedings before the appellate authority.

4. On instructions, learned counsel for the petitioner agrees to remit 25% of the disputed tax demand as a condition for remand. An endorsement to that effect has been made on the bundle.

5. Considering the fact that the petitioner successfully assailed a separate assessment order in relation to the same assessment period and pertaining to substantially the same issues, subject to the condition that the petitioner remits 25% of the disputed tax demand 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. Subject to fulfilment of the above condition, the bank attachment shall stand raised.

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.

03-06-2026

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

To

The Assistant Commissioner ST
Tiruppur Rural-1 Assessment Circle,
Tiruppur Division

SENTHILKUMAR RAMAMOORTHY, J.

RNA

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