



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03-06-2026

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CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 18069 of 2026
and W.M.P.Nos.19430 & 19431 of 2026**

K Krishnasamy Contractor
Represented by its Proprietor
Mr.Kandasamy Krishnasamy,
No.780, T.B. Road,
Sankari, Salem 637301

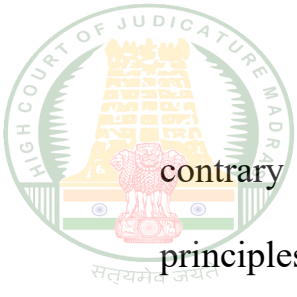
..Petitioner(s)

Vs

The State Tax Officer/ Commercial Tax Officer
Salem Rural Assessment Circle / Sankari
Assessment Circle, Integrated Commercial Taxes
Building, Room No.320, 3rd floor,
Pichards Road, Hasthampatty
Salem-636007. Now at 1st floor
Tiruchengode Road, RDO office complex,
Sankari, Salem-637 301

..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 relating to the impugned proceedings of the Respondent in GSTIN 33AMJPK5856H1ZU / 2021-22, culminating in the Assessment Order dated 15.10.2025, and along with the consequential Rectification Order in From GST DRC-08 in Reference No. ZD331025158460S dated 15.10.2025 passed under Section 161 of the CGST / TNGST Act, 2017 and quash the impugned proceedings as passed



contrary to the provisions of the CGST / TNGST Act, 2017, and against the principles of natural justice.

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For Petitioner(s): Mr.P.Rajkumar

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

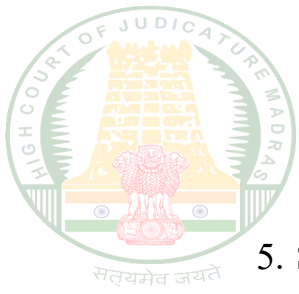
ORDER

An order dated 15.10.2025 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.

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. 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.

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 State Tax Officer/ Commercial Tax Officer
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Assessment Circle, Integrated Commercial Taxes
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Salem-636007. Now at 1st floor
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WP No. 18069 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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