



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 17048 of 2026
and W.M.P.Nos.18351 & 18352 of 2026**

Shri Balaji Granites
Rep by its Proprietor Prahlad,
No. 148/2, Jagadevi, Bargur, Krishnagiri,
Tamil Nadu-635 205.

..Petitioner(s)

Vs

The Assistant Commissioner (ST)
Krishnagiri-II Circle,
Krishnagiri, Tamil Nadu.

..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 order in GSTIN 33AYPPP6604E1ZD (FY 2017 -2018) dated 17.11.2023 passed by the Respondent and its consequential Demand Order dated 20.11.2023 having Reference No. ZD331123120975N issued by the Respondent and quash the same.

For Petitioner(s):

Mr.Sanskar Samdaria.S

For Respondent(s):

Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)



ORDER

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An order dated 17.11.2023 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 long after the period of limitation expired.

4. On instructions, learned counsel for the petitioner agrees to remit 100% 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 100% 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 100% 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
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To

The Assistant Commissioner (ST)
Krishnagiri-II Circle,
Krishnagiri, Tamil Nadu.



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SENTHILKUMAR RAMAMOORTHY, J.

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