



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-06-2026

WEB COPY

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 22744 of 2026
and W.M.P.Nos.24676 & 24678 of 2026**

Mkce Master Franchise India Private Limited
Represented by its Director
Mrs. Beena Natarajan,
No. 118/2A2, Near Southern Textiles,
Trichy Main Road, Ranganathapuram, Sulur,
Coimbatore, Tamil Nadu - 641402.

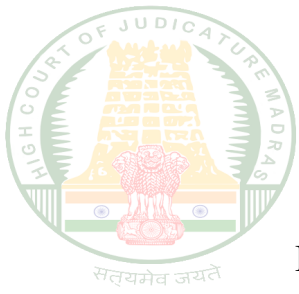
..Petitioner(s)

Vs

The State Tax Officer (ST)
The Commercial Tax Officer,
Karumathampatti Assessment Circle,
O/o. The Assistant Commissioner (ST),
Commercial Taxes Annex Buildings,
II Floor, Dr. Balasundaram Road,
Coimbatore -641 018

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorari, to call for the records from the
file of the Respondent in impugned assessment order in GSTIN
33AAMCM4285C1ZI /2020-21 dated 31.01.2025 and Reference
No.ZD3301253008781 in GSTIN /ID 33AAMCM4285C1Z1 dated 31.01.2025
passed for the FY. 2020-21 and quash the same as arbitrary, erroneous on facts
and violative of principles of natural justice.



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For Petitioner(s):

Mr.M.Venkatesh
for M/s. S. Arivazhagan

For Respondent(s):

Mr.R.Sethu Prabakaran,
Government Counsel (Tax)

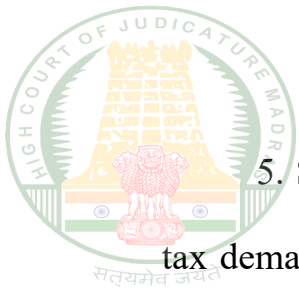
ORDER

An order dated 31.01.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Mr.R.Sethu Prabakaran, 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 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 writ miscellaneous petitions are closed. There shall be no order as to costs.

24-06-2026
(2/2)

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

The State Tax Officer (ST)
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SENTHILKUMAR RAMAMOORTHY, J.

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