



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.18130 of 2026

and

W.M.P.Nos.19495, 19496 and 19498 of 2026

Athithiya Retreads

Represented by Thammankalipalayam Subramaniam Rameshkumar

2/431, Salem Road

Pappinaikanpatti

Mudalipatti (PO)

Namakkal

Tamil Nadu -637 003.

GSTID:33AENPR1642A1ZU

... Petitioner

Vs

The Assistant Commissioner (ST)

Namakkal (Rural) Assessment Circle

No.67/7, II Floor

Integrated Commercial Tax Building

Mohanur Road, Namakkal – 637 001.

... Respondent

Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a writ of Certiorarified Mandamus to call for the records on the file of the respondent pertaining to GSTID:33AENPR1642A1ZU/2020-21 order dated 17.02.2025, quash the same as illegal and consequently, direct the respondent to consider the matter afresh after providing opportunity of hearing and dispose the case on merits.

For Petitioner:

Mr.S.Rajesh

For Respondents:

Mr.R.Sethu Prabakaran

Government Counsel (Tax)



ORDER

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An order dated 17.02.2025 is assailed only insofar as it relates to Defect No.2 on the ground that the petitioner's reply was not taken into consideration.

2. Mr.R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice for the respondent.

3. On perusal of the impugned order, it is evident that the petitioner's reply is adverted to therein, but no reasons are recorded for concluding that the reply is not accepted. The writ petition, however, has been filed long after the period of limitation for filing a statutory appeal expired.

4. On instructions, the learned counsel for the petitioner agrees to remit 25% of the disputed tax demand pertaining to Defect No.2. He has made an endorsement to that effect on the bundle.

5. Subject to the condition that the petitioner remits 25% of the disputed tax demand relating to Defect No.2, within 30 days from the date of receipt of a copy of this order, the impugned order is partly set aside insofar as it relates to Defect No.2 and the matter is remanded for reconsideration. 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 specified above. Subject to fulfilment of the above condition, attachment of the bank account of the petitioner shall stand raised.



6. With the above directions, the Writ Petition stands disposed of.

Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

03.06.2026

Index: Yes/No

Neutral Citation: Yes/No

Speaking order

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To

The Assistant Commissioner (ST)
Namakkal (Rural) Assessment Circle
No.67/7, II Floor
Integrated Commercial Tax Building
Mohanur Road, Namakkal – 637 001.



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SENTHILKUMAR RAMAMOORTHY J.

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