



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-06-2026

CORAM

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 17852 of 2026
and WMP.Nos.19186 & 19190 of 2026**

Anadpalayan Primary Agri
Rep. by its Secretary R. Chandira,
W/o. Gunasekaran,
1/87, Salem to Trichy NH Road,
Anaipalayam, Namakkal-637 401.

..Petitioner

Vs

The Deputy Commercial Tax Officer 2,
Rasipuram Circle – Salem Division.
Namakkal -637 408.

..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for records of the proceedings relating to assessment order in DRC-07 bearing Reference No. ZD330225171350V dated 18.02.2025 passed by the respondent in GSTIN 33AAJFA2175P1Z7/2020-21 and quash the same.

For Petitioner:

Mr. P. Prakalathan

For Respondent:

Mr. R.Sethu Prabakaran
Government Counsel (Tax)



ORDER

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An order dated 18.02.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.

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

3. The period of limitation for filing an appeal has expired. On instructions, learned counsel for the petitioner agrees to pay 25% of the disputed tax demand. An endorsement to that effect is made on the bundle.

4. Subject to the condition that the petitioner remits 25% of the disputed tax demand, as agreed to, 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.



5. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

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Index : Yes/No

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(2/2)

Neutral Citation : Yes/No

KJ

To

The Deputy Commercial Tax Officer 2,
Rasipuram Circle – Salem Division.
Namakkal -637 408.



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SENTHILKUMAR RAMAMOORTHY J.

KJ

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