



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. 17846 of 2026
and WMP.Nos.19177 & 19178 of 2026**

S.909 Anangoor Primary Agricultural Co.Op.
CREDIT SOCIETY LIMITED
Rep by its Secretary A ASHOK
No. 1/141, Anangoor, K. Ayyampalayam,
Jadarpalayam, Paramethi Velur,
Namakkal-637 213.

..Petitioner

Vs

The Deputy Commercial Tax Officer 2,
Assistant Commissioner (ST), Namakkal Rural
Circle, Integrated Commercial Taxes Buildings,
2nd Floor, Opposite to BSNL, Mohanur Road,
Namakkal -637 003.

..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus to call for records of the proceedings relating to assessment order in DRC-07 bearing Reference No. ZD3308253158274 dated 26.08.2025 passed by the respondent in GSTIN 33AAGAS6614M1Z8/2019-20 and quash the same and consequently directing the Respondent to rework the penalty imposed along with late fee.

For Petitioner:

Mr. P. Prakalathan

For Respondent:

Mr. R.Sethu Prabakaran
Government Counsel (Tax)



WEB COPY

WP No. 17846 of 2



ORDER

An order dated 26.08.2025 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.

Index : Yes/No

04-06-2026
(1/2)

Neutral Citation : Yes/No

KJ

To

The Deputy Commercial Tax Officer 2,
Assistant Commissioner (ST),
Namakkal Rural Circle,
Integrated Commercial Taxes Buildings,
2nd Floor, Opposite to BSNL,
Mohanur Road, Namakkal -637 003.



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WP No. 17846 of 2



SENTHILKUMAR RAMAMOORTHY J.

KJ

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