



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. 18040 of 2026
and W.M.P.Nos.19397 & 19398 of 2026**

Sri Sakthi Fabrication
Represented by its Proprietor,
Mr.Krishnan Selvakumar,
having office at 1/143-2, Anna Nagar,
Neelambur, Coimbatore 641062

..Petitioner(s)

Vs

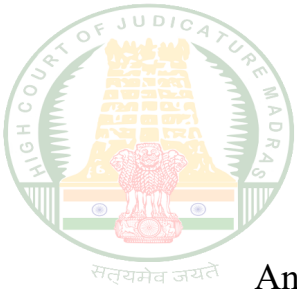
The Assistant Commissioner (ST)
Karumathampatti Assessment Circle,
Commercial Taxes Annexe Buildings,
Dr. Balasundaram Road,
Coimbatore - 641 018

..Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, pleaded to issue a Writ of Certiorari, to call for records from the file of the Respondent in impugned Order passed in GSTIN 33BXTPS6855A3Z0 /2021-22 dated 28.11.2025 and impugned Reference No.ZD331125500140C in GSTIN / ID 33BXTPS6855A3Z0 dated 28.11.2025 passed for the F.Y.2021-22 and quash the same as illegal and violative of principles of natural justice.

For Petitioner(s): Mr.K Sankaranarayanan

For Respondent(s): Mr.L.Gokulraj,
Government Counsel (Tax)



ORDER

An order dated 28.11.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Mr.L.Gokulraj, 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 shortly 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.



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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)
Karumathampatti Assessment Circle,
Commercial Taxes Annexe Buildings,
Dr. Balasundaram Road,
Coimbatore -641 018



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WP No. 18040 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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