



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. 18014 of 2026  
and W.M.P.Nos.19363 & 19365 of 2026**

Athitya Agro Khem  
Rep by its Partner Mrs.J.Hemalatha  
16/3, Erikadu, Ayothiyapattinam,  
Salem-636 103.

..Petitioner(s)

Vs

Superintendent of GST and Central Excise,  
Salem IV Range, No.15, 2nd Floor,  
Rajaram Nagar Main Road, Sahadevpuram,  
Salem, Tamil Nadu- 636 007.

..Respondent(s)

**PRAYER:** Writ Petition is filed under Article 226 of the Constitution of India, pleaded to issue a Writ of Certiorari, calling for the records relating to the Impugned Order in Original Sl.No. 01/2024-GST (SUPDT )dated 20.03.2024 along with its Summary in Form GST DRC-07 bearing reference ZD330524005706N dated 02.05.2024 issued by the Respondent, to quash the same.

For Petitioner(s): Ms.Disha Jain

For Respondent(s): Mr.Su.Srinivasan, SPC



## ORDER

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An order dated 20.03.2024 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Mr.Su.Srinivasan, learned Senior Panel Counsel, 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 long after the period of limitation expired.

4. On instructions, learned counsel for the petitioner agrees to remit 50% 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 50% 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 50% of the disputed tax demand.



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  
RNA

**To**

Superintendent of GST and Central Excise,  
Salem IV Range, No.15,2nd Floor,  
Rajaram Nagar Main Road, Sahadevpuram,  
Salem, Tamil Nadu- 636 007.



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**SENTHILKUMAR RAMAMOORTHY, J.**

**RNA**

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