



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12-06-2026

CORAM

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 20394 of 2026
and WMP.Nos.21896 & 21897 of 2026**

Rana Granites
Rep by its Proprietor Mr.Prakash Choudhary,
Nos. 89/3A1 and 900/7B, VIP Nagar,
Jagadevipalayam,
Krishnagiri, Tamil Nadu-635 203.

..Petitioner

Vs

Assistant Commissioner (ST) (FAC)
Krishnagiri- II Circle,
Hosur, Tamilnadu.

..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records relating to the impugned order in GSTIN 33AKVPC8147P1ZF (FY 2018-19) dated 30.08.2025 and its consequential Demand Order dated 30.08.2025 having Reference No. ZD330825339992X issued by the Respondent and quash the same.

For Petitioner:

Mr. Sanskar Samdaria S.

For Respondent:

Mr. L. Gokulraj, Govt. Counsel (Tax)



ORDER

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An assessment order and the consequential demand order, each dated 30.08.2025, are assailed in this writ petition on the ground of alleged breach of principles of natural justice.

2. Mr. L. Gokulraj, 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 as a condition for remand. 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

Neutral Citation : Yes/No

KJ

To

Assistant Commissioner (ST) (FAC)
Krishnagiri- II Circle,
Hosur, Tamilnadu.



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SENTHILKUMAR RAMAMOORTHY, J.

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