



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 19635 of 2026

and

W.M.P. Nos.20951 and 20952 of 2026

M/s. Faizal Traders
Represented by its Partner
Mr. Mohamed Siddiq,
No. 7 / 158A, BHEL Anna Nagar,
Seekarajapuram, Ranipet- 632 515.

..Petitioner

Vs

The State Tax Officer,
Ranipet (SIPCOT) Assessment Circle,
Integrated Commercial Taxes Complex,
Ward B, Plot No.25, 1st Floor,
Railway Station Road, Ranipet-632 401.

..Respondent

Petition filed under Article 226 of The Constitution of India praying for the issuance of a writ of certiorari to call for the records in the order passed by the Respondent in the impugned order dated 13.10.2025 in GSTIN 33AAAEFF2348E1ZV/ 2021-22, and quash the orders as arbitrary and illegal.

For Petitioner: Ms.S.Vaishnavi
for M/s.Joseph Prabakar

For Respondent: Ms.Amirta Poonkodi Dinakaran,
Govt. Counsel (Tax)

ORDER

An order dated 13.10.2025 is impugned primarily on the ground of breach of principles of natural justice.



2. Ms.Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice for the respondent.

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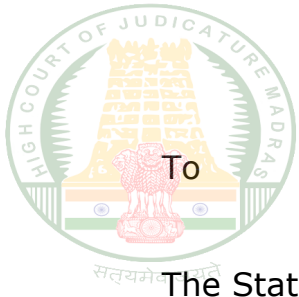
3. The period of limitation for filing an appeal has expired. On instructions, learned counsel for the petitioner agrees to pay 25% of the disputed tax demand. An endorsement to that effect is made on the bundle.

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.

09.06.2026

Index: Yes/No
Neutral Citation: Yes/No
mmi



WP No. 19635 of 2



To
The State Tax Officer,
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SENTHILKUMAR RAMAMOORTHY, J.

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