



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 19789 of 2026
and W.M.P.Nos.21103 & 21105 of 2026**

Maheswari Traders
Rep. by its Proprietor D.R. Ranjith GSTIN
33ERRPR6282K1ZW,
19/20, Ellai Thottam Road,
Nehru Nagar-2, Peelamedu, Coimbatore

..Petitioner(s)

Vs

The Assistant Commissioner (ST),
Peelamedu North circle
commercial Tax building
Coimbatore

..Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, calling for the records in the impugned Order in GSTIN 33ERRPR6282K1ZW /2020-21 dated 19.04.2023 issued by the Respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions.

For Petitioner(s):

Ms.L.Sweety
for Mr.S Karunakar

For Respondent(s):

Mr.L.Gokulraj,
Government Counsel (Tax)



ORDER

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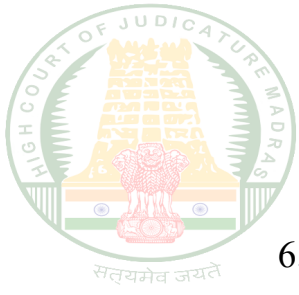
An order dated 19.04.2023 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

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 long after the period of limitation expired.

4. On instructions, learned counsel for the petitioner agrees to remit 100% 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 100% 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 100% 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.

09-06-2026
(1/4)

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
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To

The Assistant Commissioner (ST),
Peelamedu North circle
commercial Tax building
Coimbatore



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WP No. 19789 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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**09-06-2026
(1/4)**