



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-06-2026

WEB COPY

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 19795 of 2026
and W.M.P.Nos.21115 & 21117 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

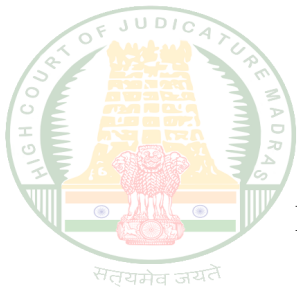
1. The State Tax officer
Rep. by its Proprietor D.R. Ranjith GSTIN
33ERRPR6282K1ZW, 49/20, Ellai Thottam
Road, Nehru Nagar-2, Peelamedu, Coimbatore
2. The State tax Officer
Peelamedu North Circle, Commercial Tax
Building, Coimbatore

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari, calling for the records in the impugned Order in GSTIN 33ERRPR6282K1ZW /2021-22 dated 17.04.2025 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



WEB COPY

WP No. 19795 of 2



For Respondent(s):

Mr.L.Gokulraj,
Government Counsel (Tax)

ORDER

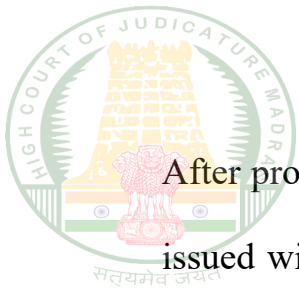
An order dated 17.04.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

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 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.

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
(4/4)

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

To

1. The State Tax officer
Rep. by its Proprietor D.R. RanjithGSTIN
33ERRPR6282K1ZW,49/20, Ellai Thottam
Road,Nehru Nagar-2,Peelamedu, Coimbatore
2. The State tax Officer
Peelamedu North Circle,Commercial Tax
Building,Coimbatore



WEB COPY

WP No. 19795 of 2



SENTHILKUMAR RAMAMOORTHY, J.

RNA

**WP No. 19795 of 2026
and W.M.P.Nos.21115 & 21117 of 2026**

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