IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP Nos. 19093, 19100 & 19104 of 2026
and WMP.Nos.20342, 20345, 20357, 20359, 20364 & 20365 of 2026

In all WPs.

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

..Petitioner

Vs

The State Tax Officer,
Peelamedu North Circle,
Commercial Tax Building,
Coimbatore.

..Respondent

Prayer in W.P.No.19093 of 2026: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records in the impugned Order in GSTIN 33ERRPR6282K1ZW /2022-23 dated 17.04.2025 issued by the Respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions.

Prayer in W.P.No.19100 of 2026: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records in the impugned Order in GSTIN 33ERRPR6282K1ZW /2022-23 dated 17.04.2025 issued by the Respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions.

Prayer in W.P.No.19104 of 2026: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records in the impugned Order in GSTIN 33ERRPR6282K1ZW /2023-24 dated 17.04.2025 issued by the Respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions.

In all WPs.

For Petitioner: Ms. L.Sweety

For Respondent: Mr. R. Sethu Prabakaran
Government Counsel (Tax)

COMMON ORDER

Assessment orders dated 17.04.2025 are assailed in these three writ petitions on the ground of alleged breach of principles of natural justice.

2. Mr. R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

3. The period of limitation for filing appeals has expired. On instructions, learned counsel for the petitioner agrees to pay 25% of the disputed tax demand in respect of each assessment order. 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 in respect of each assessment order, as agreed to, within thirty days from the date of receipt of a copy of this order, the impugned assessment orders are set aside and the matter is remanded for re-consideration. After providing a reasonable opportunity to the petitioner, fresh assessment orders shall be issued within three months from the date of remittance of 25% of the disputed tax demand.

5. The writ petitions are disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

08-06-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

The State Tax Officer,
Peelamedu North Circle,
Commercial Tax Building,
Coimbatore.

SENTHILKUMAR RAMAMOORTHY, J.

KJ

WP Nos. 19093, 19100 & 19104 of 2026
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