IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 17742 of 2026
and W.M.P.Nos.19065 & 19063 of 2026

M/S.Glen Park Inn
(GSTIN 33AWDPD4106H1Z6)
Rep. by its Proprietor,
MR.Shanmugavel Sivanpandy Dorai Anand,
88E, Aarani House, Kotagiri Road, Ooty, The
Nilgiris, Tamilnadu - 643001.

..Petitioner(s)

Vs

1. The Deputy Commissioner (CT)
   (State GST)
   Commercial Tax Office,
   Commercial Taxes Building,
   DR.Balasundaram road, Coimbatore – 641018.

2. The State Tax Officer, Uthagai North (Circle)
   Commercial tax Office, Jaihills Road,
   Uthagamandalam - 643001

..Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, to call for the records relating to the impugned assessment order in Form DRC-07 dated 22.11.2025 bearing reference Nos.ZD3311253928175 passed by the 2nd respondent and the consequential order in appeal in form GST APL-02 dated 08.04.2026 bearing ARN No,AD330326073091F passed by the 1st respondent and quash the same.

For Petitioner(s): Mr.R.Suriya
for M/s.Syed Aman

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

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ORDER

Both an order in original and appellate order are challenged in this writ petition on the ground that the petitioner did not have a reasonable opportunity to submit documents in support of the defence.

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

3. On perusal of the impugned order, it is evident that the petitioner's reply was rejected for non production of material documents. Learned counsel for the petitioner submits that documents are available and that they could not be produced earlier on account of the ill-health of the petitioner.

4. On instructions, learned counsel for the petitioner agrees to remit 50% of the disputed tax demand, after giving credit to the 10% pre deposit made when the appeal was lodged. An endorsement to that effect has been made on the bundle.

5. Subject to the condition that the petitioner remits 50% of the disputed tax demand, after giving credit to the 10% pre deposit made while lodging the appeal, 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 50% 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.

03-06-2026

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

To

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   (State Gst)
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SENTHILKUMAR RAMAMOORTHY, J.

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