IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 18759 of 2026
and W.M.P. No.20029 of 2026

M/s.K.M. Traders
represented by its Proprietor
No.2/387, GG Colony,
Krishnagiri Main Road,
Kasinayakkampatti,
Thirupattur-635 901

..Petitioner

Vs

The Assistant Commissioner (ST)
Thirupattur Assessment Circle,
Thirupattur.

..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 of the respondent in his proceedings in GSTIN - 33ATQPN7912B1ZP/ 2024-25 and quash the order dated 29.01.2026.

For Petitioner: Mr.P.V.Sudakar

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

ORDER

An order dated 29.01.2026 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

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

3. On perusal of the impugned order, it is evident that the tax proposal was confirmed because the petitioner did not file any written objection or attend the personal hearing. In view of the assertion that the petitioner could not participate in proceedings on account of not being aware of the same, the interest of justice warrants reconsideration subject to putting the petitioner on terms.

4. On instructions, learned counsel for the petitioner agrees to remit 10% 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 10% 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 10% of the disputed tax demand.

6. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petition is closed. There shall be no order as to costs.

03.06.2026

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

To

The Assistant Commissioner (ST)
Thirupattur Assessment Circle,
Thirupattur.

SENTHILKUMAR RAMAMOORTHY, J.

mmi

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