



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 16731 of 2026
and W.M.P.Nos.17973 & 17974 of 2026**

RP Steels
Rep. by its Proprietor Mr.Prabhukumar.R,
No. 279A, Dr.Ambedkar Street,
Venkitapuram,Velandipalayam,
Coimbatore,Tamil Nadu-641025

..Petitioner(s)

Vs

1. The State Tax Officer
Velandipalayam Assessment Circle,
Coimbatore Tamil nadu.
2. The Appellate Deputy Commissioner (ST)
(FAC)
Goods and Service Tax,Coimbatore,
Tamil Nadu

..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 of the Impugned Assessment Order in Ref. No. ZD330223065156Q dated 15.02.2023 under Section 74 of the CGST/TNGST Act, 2017 and uploaded the same along with the summary of order in DRC07 for the Financial Year 2021-22 from the files of the first respondent herein, quash the same.



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WP No. 16731 of 2



For Petitioner(s):

Ms.Aparna Nandakumar

For Respondent(s):

Mr.L.Gokulraj,
Government Counsel (Tax)

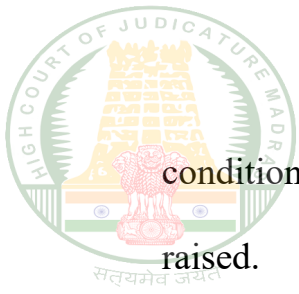
ORDER

An order dated 15.02.2023 is assailed in this writ petition on the ground that the petitioner was not provided a reasonable opportunity to contest the tax demand on merits.

2. Mr.L.Gokulraj, learned Government Counsel (Tax), accepts notice for the sole respondent.

3. The period of limitation for filing an appeal has long expired. On instructions, learned counsel for the petitioner agrees to pay 100% of the disputed tax demand subject to adjustment of the 10% paid earlier. An endorsement to that effect is made on the bundle.

4. Considering the aforesaid, subject to payment of 100% of disputed tax demand by the petitioner, as agreed to, within *four weeks* from the date of receipt of a copy of this order, the order impugned herein is set aside and the matter is remanded for re-consideration. Subject to fulfillment of the above



condition, all orders of attachment, including bank attachment, shall stand raised.

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5. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within **three months** from the date of compliance with the above condition. No costs. Consequently, the connected writ miscellaneous petitions are closed.

01-06-2026
(1/3)

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

To

1. The State Tax Officer
Velandipalayam Assessment Circle,
Coimbatore Tamil nadu.
2. The Appellate Deputy Commissioner (ST)
(FAC)
Goods and Service Tax, Coimbatore,
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WEB COPY

WP No. 16731 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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