



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 11-06-2026**

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**THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY**

**WP No. 20919 of 2026**

**WMP Nos.22616 & 22617 of 2026**

Sri vishnu Exports  
Rep. by its Partner Mr. Vinay Kumar,  
No. 87/2F, Nedukampattu Road,  
Kuzhandhirampattu, Villupuram,  
Tamil Nadu-605 757

..Petitioner(s)

Vs

Deputy State Tax Officer  
Tirukoilur Assessment Circle,  
Tirukoilur, Kallakurichi  
Cuddalore, Tamilnadu.

..Respondent(s)

Prayer: The writ petition is filed under Article 226 of the Constitution of India praying for issuance of writ of Certiorari calling for the records relating to the impugned order in GSTIN 33ABIFS4342J2Z2 FY 2018-19 dated 30.10.2025 passed by the Respondent and its consequential Demand Order dated 30.10.2025 having Reference No. ZD331025360473P issued by the Respondent and quash the same

For Petitioner(s): M/s.Sanskar Samdaria S  
Sourabh Samdaria

For Respondent(s): Mr.L.Gokulraj, Govt. Counsel (T)

**ORDER**

An order dated 30.10.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.



2. Mr.L.Gokulraj, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

3. The period of limitation for filing an appeal has expired. On instructions, learned counsel for the petitioner agrees to pay 25% of the disputed tax demand. An endorsement to that effect is made on the bundle.

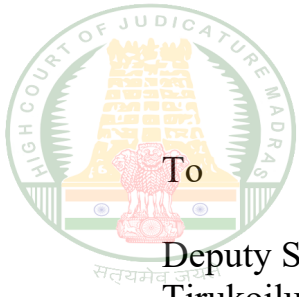
4. Subject to the condition that the petitioner remits 25% of the disputed tax demand, as agreed to, within thirty days from the date of receipt of a copy of this order, the impugned orders are set aside and the matter is remanded for re-consideration. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within three months from the date of remittance of 25% of the disputed tax demand.

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

**11-06-2026**

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

KAL



To

Deputy State Tax Officer  
Tirukoilur Assessment Circle,  
Tirukoilur, Kallakurichi  
Cuddalore, Tamilnadu.

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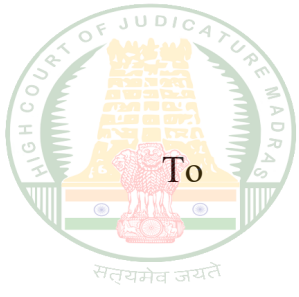


**SENTHILKUMAR RAMAMOORTHY, J.**

**KAL**

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