



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 19804 of 2026
and W.M.P.Nos.21129 & 21130 of 2026**

Sri Vishnu Exports
Rep. by Its Partner Vinay Kumar,
No.87/2F, NEDUKAMPATTU ROAD,
KUZHANDIRAMPATTU, Viluppuram,
Tamil Nadu, 605757

..Petitioner(s)

Vs

Deputy State Tax Officer
Tirukoilur Assessment Circle,
Tirukoilur, Kallakurichi,
Cuddalore, Tamil Nadu.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorari, calling for the records relating
to the impugned order in GSTIN 33ABIFS4342J2Z2 (FY 2018-19) dated
28.10.2025 passed by the Respondent and its consequential Demand Order
dated 28.10.2025 having Reference No. ZD3310253061426 issued by the
Respondent and quash the same.

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

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



ORDER

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An order dated 28.10.2025 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 such order was issued without hearing the petitioner. The writ petition has been filed shortly after the period of limitation expired.

4. On instructions, learned counsel for the petitioner agrees to remit 25% 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 25% of the disputed tax demand 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 25% of the disputed tax demand.



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

10-06-2026

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

Deputy State Tax Officer
Tirukoilur Assessment Circle,
Tirukoilur, Kallakurichi,
Cuddalore, Tamil Nadu.



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SENTHILKUMAR RAMAMOORTHY, J.

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