



WP No. 20423 of 2026



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. 20423 of 2026

and

WMP Nos. 21929 and 21930 of 2026

M/s. TN Navratna Thanga Maligai LLP
(Represented by its Partner Mr. Saju)
Door No 48-52, Ground floor,
Sri Shanmugha Towers, 9th Street,
Coimbatore, Tamil Nadu.

..Petitioner

Vs

Assistant Commissioner (ST)
Gandhipuram Assessment Circle,
Coimbatore 18

..Respondent

Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorari calling for the records in the Impugned Order passed by the Respondent in Form GST DRC 07 vide Order Ref No ZD331125365772E along with its accompanying detailed order, both dated 20.11.2025 and quash the same.

For Petitioner:

Mr.K.G Jayasuriya

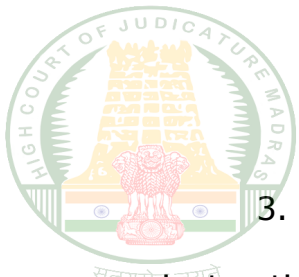
For Respondent:

Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)

ORDER

An order dated 20.11.2025 is impugned primarily on the ground of breach of principles of natural justice.

2. Ms.Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice for 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 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.

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
Neutral Citation: Yes/No
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To

The Assistant Commissioner (ST)
Gandhipuram Assessment Circle,
Coimbatore 18.



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SENTHILKUMAR RAMAMOORTHY J.

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