



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. 19736 of 2026
and W.M.P.Nos.21047 & 21052 of 2026**

Sri Senthilkumaran Timbers
33ADCFS0362C1ZO,
Rep by its partner senthilkumaran
SF No.191,Palani Main Road
Venjamadai, TATA Motors opposite,
SV Mills Post, Udumalpet-642128

..Petitioner(s)

Vs

1. Assistant Commissioner St
Udumalpet North Assessment circle
Tiruppur-III, Chithirakudam
Kalpana Road, Udumalpet-642 126
2. The Branch Manager
ICICI Bank LTd
20/01,Dharapuram Road
Udumalpet-642 126

..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 impugned order
on the file of First Respondent vide GSTIN 33ADCFS0362C1ZO/ 2019-20
dated 16.08.2024 and quash the same which was uploaded in Additional
Notices and Orders in the GST Portal.



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WP No. 19736 of 2



For Petitioner(s):

Mr.J.Madhusuthanan

For Respondent(s):

Mr.L.Gokulraj,
Government Counsel (Tax)

ORDER

An order dated 16.08.2024 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Mr.L.Gokulraj, 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 after the period of limitation expired.

4. Learned counsel for the petitioner submits that 10% of the tax demand was pre deposited while filing the statutory appeal. He also points out that such appeal was dismissed solely on the ground of limitation. On instructions, he agrees to remit 40% of the disputed tax demand after giving credit to 10% pre deposited earlier. An endorsement to that effect has been made on the bundle.

5. Subject to the condition that the petitioner remits 40% of the disputed tax demand in addition to the 10% pre deposit made earlier, 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 deposit of the additional 40% of the petitioner. Subject to fulfilment of the above condition, the bank attachment pertaining to the impugned assessment order shall stand raised.

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

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SENTHILKUMAR RAMAMOORTHY, J.

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