IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 17516 of 2026
and WMP.Nos.18806 & 18810 of 2026

Chinnaswamy Nagaraj
Contractor,
5/567A, Rajiv Gandhi Nagar, Mettupalayam,
Coimbatore- 641 301.

..Petitioner

Vs

Assistant Commissioner (ST)
Mettupalayam Taluk Assessment Circle
Mettupalayam, Coimbatore.

..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the entire records relating to the assessment order in Reference No.ZD331023144840W dated 25.10.2023 read with rectification order in Reference No.ZD3305240160604 dated 03.05.2024 along with annexure of the detailed order in GSTIN 33AITPN8762H2ZL/2020-21 dated 03.05.2024 passed by the Respondent and quash the same.

For Petitioner:	Mr. T. Ramesh
For Respondent:	Mr. L. Gokulraj Government Counsel (Tax)

ORDER

An assessment order and the related rectification order are challenged in this writ petition.

2. Learned counsel for the petitioner submits that tax, interest and penalty pertaining to the CGST component was discharged on 13.05.2025. She also submits that the petitioner seeks about three months time to discharge the dues relating to the SGST component.

3. Mr. L. Gokulraj, learned Government Counsel (Tax), points out that the payment was made voluntarily and that the entire dues should be treated as undisputed.

4. The documents on record reveal that the petitioner has admitted tax liability. In view thereof, it is not possible for the petitioner to apply for payment in instalments under Section 80 of applicable GST enactments. In those circumstances, the petitioner is seeking equitable relief before this Court.

5. Considering the fact that the petitioner has discharged tax, interest and penalty relating to CGST payments, I am inclined to permit the petitioner to discharge dues relating to the SGST component in three monthly instalments.

6. Accordingly, this writ petition is disposed of by permitting the petitioner to discharge the remaining dues towards tax, interest and penalty in three monthly instalments with the first instalment being paid on or before

15.07.2026. Each of the following two instalments shall be paid on or before the sixth of the succeeding month. In the event of default in making payment within the time limits specified above, it is open to the respondent to initiate recovery proceedings. There will be no order as to costs. Consequently, connected miscellaneous petitions are closed.

16-06-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

Assistant Commissioner (ST)
Mettupalayam Taluk Assessment Circle
Mettupalayam, Coimbatore.

SENTHILKUMAR RAMAMOORTHY, J.

KJ

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