



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-06-2026

CORAM

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 17431 of 2026
and WMP.Nos.18699 & 18712 of 2026**

M/s. Selly Industry
Rep By Its Proprietrix Smt.M.Vasantha,
4th Ward,Thanneekinathu Thottam,
Kattanachampatti,
Rasipuram, Namakkal - 637 408.

..Petitioner

Vs

The State Tax Officer
Rasipuram Assessment Circle,
2nd Floor, Taluk Office Building,
Attur Main Road, Anna Salai,
Rasipuram - 637 408.

..Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari to call for the records of the respondent herein in TN-GST/33ADCPV8115G1ZL/2020-21 dated 10.02.2025 and the consequential rejection order of rectification petition dated 02.01.2026 and quash the same.

For Petitioner:

Mr. Raveendran B.

For Respondent:

Ms. Amirta Poonkodi Dinakaran
Government Counsel (Tax)



ORDER

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By this writ petition, the petitioner challenges the impugned assessment order dated 10.02.2025 and the consequential rejection order of rectification petition dated 02.01.2026 on the ground of alleged breach of principles of natural justice and the alleged failure to provide a personal hearing to the petitioner.

2. Ms. Amirta Poonkodi Dinakaran, 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 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.

04-06-2026

Index : Yes / No

Neutral Citation: Yes / No

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To

The State Tax Officer
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SENTHILKUMAR RAMAMOORTHY, J.

KJ

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