



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. 19844 of 2026
and W.M.P.Nos.21173 & 21175 of 2026**

M/s. SR Jungle Resort
Rep. by its Managing Partner,
No.927, Kolikondai Anaikatti Main Road Anaikatti
Coimbatore 641 108

..Petitioner(s)

Vs

The Assistant Commissioner (ST)
O/o. The Assistant Commissioner,
Vadavalli Assessment circle,
Coimbatore 641 018

..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 entire records
connected with the impugned order of the respondent and his proceedings in
Ref. No. ZD330925015744B in GSTIN/ 33ADKFS7998C2ZJ dated 02.09.2025
and quash the same.

For Petitioner(s):

Mr.A Arun

For Respondent(s):

Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)



ORDER

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An order dated 02.09.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Ms.Amirta Poonkodi Dinakaran, 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. 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.



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.

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

The Assistant Commissioner (st)
O/o. The Assistant Commissioner,
Vadavalli Assessment circle,
Coimbatore 641 018



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SENTHILKUMAR RAMAMOORTHY, J.

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