



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 19642 of 2026

and

W.M.P. Nos.20960 and 20961 of 2026

Avalanche Security Services,
Rep. by its Partner A.Periannan,
111, Sowrimuthu Street,
Redfield Road,
Coimbatore-641 045.

..Petitioner

Vs

The State Tax Officer
Office of the Commercial Tax Officer,
Trichy Road Assessment Circle,
Coimbatore

..Respondent

Petition filed under Article 226 of the Constitution of India,
praying for issuance of writ of certiorari calling for the records on the
files of respondent in impugned order vide GSTIN 33AAWFA4128K1Z7/
2019-20 dated 28.08.2024 along with consequential order in form GST
DRC-07 bearing a Ref No ZD330824247977S dated 28.08.2024 for the
tax Period April 2019-March 2020 and quash the same as arbitrary,
against the principles of natural justice.

For Petitioner:

Mr.Vignesh Kumar.K
for M/s.S.Kannan

For Respondent:

Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)



WEB COPY

ORDER

An order dated 28.08.2024 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. On perusal of the impugned order, it is clear that the tax proposal was confirmed because the tax payer had not responded to the show cause notice.

4. On instructions, learned counsel for the petitioner agrees to remit 50% of the disputed tax demand under the impugned order as a condition for remand. An endorsement to that effect is made on the bundle.

5. Subject to the remittance of 50% 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, fresh order shall be issued within three months from the date of remittance of 50% of the disputed tax demand.



6. The writ petition is disposed of on the above terms.

Consequently, connected miscellaneous petitions are closed. There shall

be no order as to costs.

09.06.2026

Index: Yes/No

Neutral Citation: Yes/No

mmi

To

The State Tax Officer,
Office of the Commercial Tax Officer,
Trichy Road Assessment Circle,
Coimbatore.



WEB COPY

WP No. 19642 of 2



SENTHILKUMAR RAMAMOORTHY, J.

mmi

WP No. 19642 of 2026

09.06.2026