



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 17378 of 2026

and

W.M.P. No.18647 of 2026

Tvl.2win Residency
Rep by its Authorised Signatory
Mr. S.Anandharaman,
76/3, Vellapanaicken Pudur,
Thudiyalur Main Road, Chinnavedampatty,
Saravanampatti, Coimbatore – 641 035.

..Petitioner

Vs

The Deputy State Tax Officer 1
Saravanampatti West Circle,
Coimbatore, Tamil Nadu.

..Respondent

Petition filed under Article 226 of The Constitution of India praying for the issuance of a writ of certiorari to call for the records of the Impugned Assessment Order in Ref. No. ZD331125413118V dated 24.11.2025 under Section 73 of the CGST/TNGST Act, 2017 and uploaded the same along with the summary of order in DRC07 for the Financial Year 2021-22 from the files of the respondent herein and quash the same.

For Petitioner:

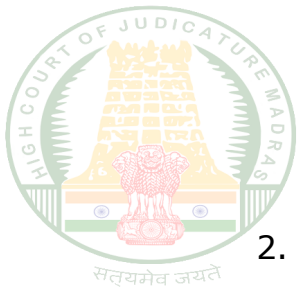
Ms.Aparna Nandakumar

For Respondent:

Mr.R.Sethu Prabakaran,
Govt. Counsel (Tax)

ORDER

An order dated 24.11.2025 is impugned primarily on the ground of breach of principles of natural justice.



2. Mr.R.Sethu Prabakaran, learned Government Counsel (Tax),

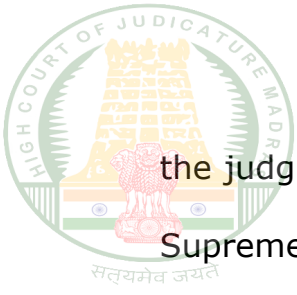
accepts notice for the respondent.

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 notices or appeared for the personal hearing.

4. Learned counsel for the petitioner submits that the services provided by the petitioner fall within the ambit of 'exempted services' and that this position has been affirmed in a judgment of the Karnataka High Court, which was affirmed by the Supreme Court.

5. Without prejudice, learned counsel submits that 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.

6. Subject to the remittance of 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, fresh order shall be issued within three months from the date of the petitioner complying with the conditional order, after duly taking note of



the judgments relating to hostels of this Court, Karnataka High Court and Supreme Court.

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7. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

01.06.2026

Index: Yes/No
Neutral Citation: Yes/No
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To

The Deputy State Tax Officer 1
Saravanampatti West Circle,
Coimbatore, Tamil Nadu.



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SENTHILKUMAR RAMAMOORTHY, J.

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