



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 17035 of 2026
and W.M.P.Nos.18338 & 18340 of 2026**

M/s. Mangaiamman Blue Metals
Rep. by its proprietor Chinnasamy R,
SF No.83/A, Kallikadu Thekani, Periyakuili P.o,
Pachappalayam,
Coimbatore 641201

..Petitioner(s)

Vs

The Assistant Commissioner (ST)
Office of The Assistant Commissioner,
Palladam 2 Assessment circle,
Tiruppur

..Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, calling for the records on the files of Respondent in Impugned Order vide GSTIN 33AGAPC4051HLZ3 /2022 - 23 dated 10.03.2026 along with consequential order in Form GST DRC-07 bearing a Ref No. ZD3303260775673 dated 10.03.2026 for the tax period 2022 - 2023 and quash the same as arbitrary, against the principles of natural justice.



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For Petitioner(s):

M/s.S.Kannan
Vignesh Kumar K

For Respondent(s):

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

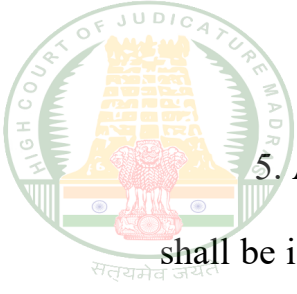
ORDER

An order dated 10.03.2026 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.

2. Mr.R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice for the sole respondent. He points out that notice was also issued through SMS to the registered mobile number and by e-mail to the registered e-mail address.

3. On instructions, learned counsel for the petitioner agrees to pay 20% of the disputed tax demand. An endorsement to that effect is made on the bundle.

4. Considering the aforesaid, subject to payment of 20% of disputed tax demand by the petitioner, as agreed to, within *four weeks* from the date of receipt of a copy of this order, the order impugned herein is set aside and the matter is remanded for re-consideration.



5. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within **three months** from the date of compliance with the above condition. No costs. Consequently, the connected writ miscellaneous petitions are closed.

01-06-2026
(1/3)

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

To

The Assistant Commissioner (ST)
Office of The Assistant Commissioner,
Palladam 2 Assessment circle,
Tiruppur



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SENTHILKUMAR RAMAMOORTHY, J.

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