



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01-06-2026

WEB COPY

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 17040 of 2026
and W.M.P.Nos.18341 & 18342 of 2026**

M/s. Mangaiamman Fuels
Rep. by its proprietor Chinnasamy Yuvarani
No. 133 Maathukkadu Thottam,
Chettipalayam Via, Vadasithur Road,
periyakuyilai Post, Coimbatore

..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 33AHZPY7762R1ZP/2021 - 22 dated 02.12.2025 along with consequential order in Form GST DRC-07 bearing a Ref No. ZD331225038537G dated 03.12.2025 for the tax period 2021. to 2022 and quash the same as arbitrary, against the principles of natural justice.



WEB COPY



For Petitioner(s):

M/s.S.Kannan
Vignesh Kumar K

For Respondent(s):

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

ORDER

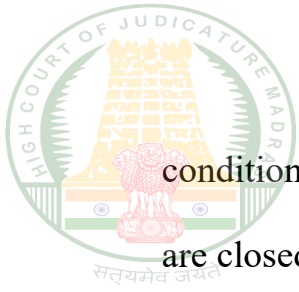
An order dated 03.12.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.

2. Mr.R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice for the sole respondent.

3. The period of limitation for filing an appeal has expired. 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.

WEB COPY

01-06-2026
(2/3)

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



WEB COPY

WP No. 17040 of 2



SENTHILKUMAR RAMAMOORTHY, J.

RNA

**WP No. 17040 of 2026
and W.M.P.Nos.18341 & 18342 of 2026**

**01-06-2026
(2/3)**