



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 18876 of 2026
and W.M.P.Nos.20159 & 20162 of 2026**

Tvl. Mangaianman 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 33AGAPC4051H1Z3 / 2021- 2022 dated 10.03.2026 along with consequential order in form GST DRC-07 bearing a Ref No. ZD3303260766747 dated 10.03.2026 for the tax Period 2021- 2022 and quash the same as arbitrary, against the principles of natural justice.

For Petitioner(s): Mr.S.Kannan

For Respondent(s): Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)



ORDER

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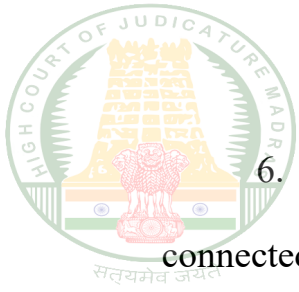
An order dated 10.03.2026 is assailed primarily on the ground of breach of principles of natural justice.

2. Ms.Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice for the respondent.

3. On perusal of the impugned order, it is evident that the tax proposal was affirmed on the ground that the petitioner had not replied to the show cause notice or participated in hearings.

4. On instructions, learned counsel for the petitioner consents to remitting 10% of the disputed tax demand as a condition for remand. He has made an endorsement to that effect on the bundle.

5. Subject to the petitioner remitting 10% of the disputed tax demand within **thirty days** from the date of receipt of a copy of this order, the impugned order dated 10.03.2026 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 petitioner making the remittance of 10% of 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.

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