



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 19187 of 2026
and WMP.Nos.20463 & 20464 of 2026**

Sri Abirami Agencies
Rep by its Proprietor K Parameswaran
29, Modakurichiyanoor Road,
Anthiyur, Erode 635801

..Petitioner

Vs

Superintendent of GST and Central Excise,
Gobichettipalayam Range Erode II Division,
21-B/17 First Floor, Modachur Road,
Opp. HDFC Bank, Gobichettipalayam 638 476.

..Respondent

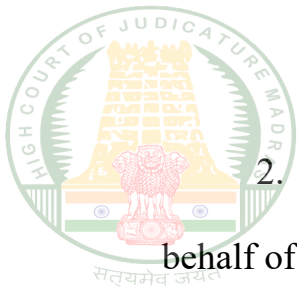
Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for Impugned order passed by the Respondent in Order in Original SL No. 92/2024-GST (SUPDT) dated 21.08.2024 pertaining to the Financial Year 2019-20 and quash the same.

For Petitioner: Mr. Raghunandan Sriram

For Respondent: Mr. Sai Srujan Tayi, SPC
Ms. Pooja Jain, Jr. PC

ORDER

An order dated 21.08.2024 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.



2. Mr. Sai Srujan Tayi, learned Senior Panel Counsel, accepts notice on behalf of the respondent.

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3. The period of limitation for filing an appeal has expired. On instructions, learned counsel for the petitioner agrees to pay 50% of the disputed tax demand. An endorsement to that effect is made on the bundle.

4. Subject to the condition that the petitioner remits 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, a fresh order shall be issued within three months from the date of remittance of 50% of the disputed tax demand.

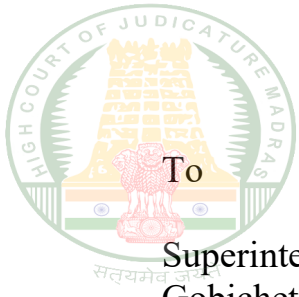
5. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

08-06-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ



To

Superintendent of GST and Central Excise,
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SENTHILKUMAR RAMAMOORTHY, J.

KJ

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