



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.19760 of 2026

and

W.M.P.Nos.21060 and 21062 of 2026

M/s.Madura Tex Overseas,
Represented by its Proprietrix,
Ladislav Mary,
13/1, Plot No. 2/1, Valmiki Street,
Kamban Nagar, Chennai – 600 082.

..Petitioner

Vs

1. The State Tax Officer,
Madurai Rural (South) Assessment Circle,
Dr.Thangaraj Salai,
Commercial Taxes Building, 5th Floor,
Madurai – 625 020.
2. The State/Commercial Tax Officer,
Perambur Assessment Circle,
Greaves Road, Chennai – 600 006.

..Respondents

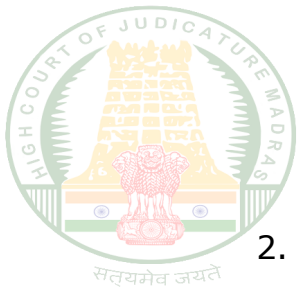
Petition filed under Article 226 of Constitution of India, praying for issuance of writ of certiorari mandamus calling for the records of the respondents in GSTIN:33AJZPL4386N1Z7/2020-21 dated 13.02.2025 and consequential rejection order in GSTIN:33AJZPL4386N1Z7/2020-21 dated 05.02.2026 and quash the same and consequently direct the second respondent to give an opportunity of personal hearing.

For Petitioner : Mr.P.R.Kumar

For Respondents : Ms.Amirtha Poonkodi Dinakaran,
Government Counsel (Tax)

ORDER

An order dated 05.02.2026 is impugned primarily on the ground of breach of principles of natural justice.



WEB (Tax)

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

3. The period of limitation for filing an appeal has expired. On instructions, learned counsel for the petitioner agrees to pay 25% of the disputed tax demand. An endorsement to that effect is made on the bundle.

4. Subject to the condition that the petitioner remits 25% 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 25% 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.

09.06.2026

Index: Yes/No
Neutral Citation: Yes/No
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SENTHILKUMAR RAMAMOORTHY, J.

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