



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02-06-2026

CORAM

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 17998 of 2026
and
WMP Nos. 19354 & 19356 of 2026**

Sithiraivel Velmurugan

..Petitioner(s)

Vs

Deputy State Tax Officer-1
R.G. Street Assessment Circle,
Coimbatore.

..Respondent(s)

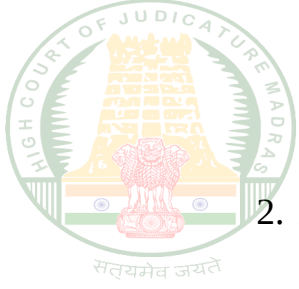
Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a writ of Certiorari, calling for the records leading to the issuance of the order bearing reference No. GSTIN- 33ABGPV5917N1Z2/ 2021-22 dated 05.11.2025 passed by the respondent herein and quash the same.

For Petitioner(s): Mr.C.Khathiravan

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

ORDER

An order dated 05.11.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.



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

3. On perusal of the impugned order, it is evident that such order was issued without hearing the petitioner. The writ petition has been filed shortly after the period of limitation expired.

4. On instructions, learned counsel for the petitioner agrees to remit 25% of the disputed tax demand as a condition for remand. An endorsement to that effect has been made on the bundle.

5. Subject to the condition that the petitioner remits 25% of the disputed tax demand (after giving credit to the amount already recovered) 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.



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.

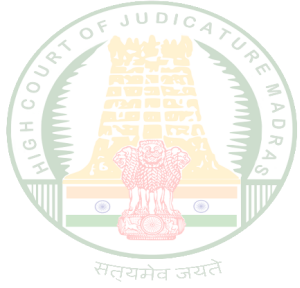
02-06-2026

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

Jeni

To

The Deputy State Tax Officer-1
R.G. Street Assessment Circle,
Coimbatore.



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SENTHILKUMAR RAMAMOORTHY, J.

Jeni

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