



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 20998 of 2026

Tvl Automation Engineers
Represented by its Proprietor, Yukesh, No. 7-I,
Barani Illam, Arul Jothi
Puram, Ondipudur, Coimbatore 641 016.

..Petitioner(s)

Vs

1. The Appellate Deputy Commissioner (ST)
(GST)
Coimbatore
2. The State Tax Officer
Singanallur South circle, Coimbatore - 641 018

..Respondent(s)

Prayer: This writ petition is filed under Article 226 of the Constitution of India praying for issuance of writ of Certiorari calling for the records relating to the Impugned Order dated 15.11.2025 having Reference No. ZD3311252671440 passed by the 2nd respondent for the tax period 2021-2022, quash the same as illegal, arbitrary and pass such further or other orders as this Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

For Petitioner(s): Ms.U. Ramya

For Respondent(s): Mr.R.Sethu Prabakaran
Govt. Counsel (T)

ORDER

An order dated 15.11.2025 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 on behalf of the respondent.

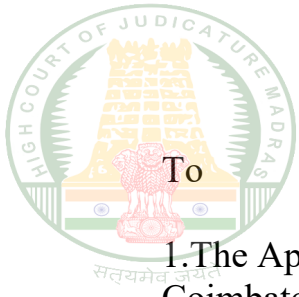
3. The period of limitation for filing an appeal has expired. Learned counsel for the petitioner submits that the SGST component of the tax demand was recovered pursuant to the impugned order. Subject to adjustment thereof, she submits that the petitioner agrees to remit 25% on a condition for remand. An endorsement is made to that effect.

4. Subject to verifying and confirming that the SGST component tax demand had been recovered earlier and subject to payment of 25% in the aggregate after taking credit thereto, the impugned order is set aside so as to provide an opportunity to the petitioner to contest the tax demand on merits. Consequently, 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 receipt of a copy of this order.

5. The writ petition is disposed of on the above terms. There shall be no order as to costs.

11-06-2026

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



To

1.The Appellate Deputy Commissioner (ST) (GST)
Coimbatore

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2.The State Tax Officer
Singanallur South circle, Coimbatore - 641 018



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SENTHILKUMAR RAMAMOORTHY, J.

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