



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-06-2026

WEB COPY

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 19857 of 2026
and W.M.P.Nos.21191 & 21192 of 2026**

M/s.SRI THIRUMURUGAN ELECTRICALS
Rep By Its Partner P Palanisamy
No.33, Municipal Buildings,
Namakkal-637 001

..Petitioner(s)

Vs

1. The Deputy Commissioner (CT)
Salem
2. The Assistant Commissioner (ST) (FAC)
Namakkal Town Assessment Circle, Namakkal

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari, call for the records of the second respondent in his proceeding in GSTIN - 33AAFFS8404B1ZM/ 2021-2022 dated 26.11.2025 and the consequential order of rejection of rectification application in GSTIN - 33AAFFS8404B1ZM/ 2021-2022 dated 09.03.2026 and the consequential rejection of petitioner's appeal by the first respondent in ARN # AD330426013024Q dated 07.04.2026 and quash the same.



WEB COPY

WP No. 19857 of 2



For Petitioner(s):

Mr.Raveendran B

For Respondent(s):

Mr.L.Gokulraj,
Government Counsel (Tax)

ORDER

Both order in original and the appellate order are challenged.

2. Mr.L.Gokulraj, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

3. Learned counsel for the petitioner submits that 10% of the disputed tax demand was paid at the time of lodging the appeal. He consents to pay an additional 15% as a condition for remand. An endorsement has been made to that effect on the bundle.

4. Subject to remittance of 15% of the disputed tax demand, as agreed to, in addition to the 10% deposited while the appeal was filed, 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 15% 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.

WEB COPY

09-06-2026

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

To

1. The Deputy Commissioner (ct)
Salem
2. The Assistant Commissioner (st) (fac)
Namakkal Town Assessment Circle, Namakkal



WEB COPY

WP No. 19857 of 2



SENTHILKUMAR RAMAMOORTHY, J.

RNA

**WP No. 19857 of 2026
and W.M.P.Nos.21191 & 21192 of 2026**

09-06-2026