



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP Nos. 19916, 19924, 19919, 19922 & 19920 of 2026
and WMP Nos. 21273, 21274, 21260, 21261, 21263, 21265, 21266, 21268,
21269 & 21270 of 2026**

M/s.Artoys Healthcare
Rep by its Partner, N. Sathishkumar
No. 27A, GKM Layout, Shivanandhapuram,
Saravanampatti, Coimbatore-641 035

..Petitioner(s) in all
WP's

Vs

The State Tax Officer Roving Squad,
4, Coimbatore.

..Respondent(s) in
W.P.Nos.19916, 19919,
19922, 19920 of 2026

The Deputy State Tax Officer -2
Saravanampatti East Circle,
Coimbatore 641 018.

..Respondent(s) in
W.P.No.19924 of 2026

PRAYER in W.P.No.19916 of 2026: Writ Petition filed under Article 226 of

The Constitution of India praying for the issuance of a Writ of Certiorari, call for the Impugned order dated 05-12-2025 in Order No GSTIN 33ABTFA3715C1ZQ/2022-2023 issued by the respondent and quash the same as illegal and arbitrary.



PRAYER in W.P.No.19924 of 2026: Writ Petition filed under Article 226 of

The Constitution of India praying for the issuance of a Writ of Certiorari, call for the Impugned order dated 09-12-2025 in Order No GSTIN 33ABTFA3715C1ZQ/2021-2022 issued by the respondent and quash the same as illegal and arbitrary.

PRAYER in W.P.No.19919 of 2026: Writ Petition filed under Article 226 of

The Constitution of India praying for the issuance of a Writ of Certiorari, call for the Impugned order dated 05-12-2025 in Order No GSTIN 33ABTFA3715C1ZQ/2023-2024 issued by the respondent and quash the same as illegal and arbitrary.

PRAYER in W.P.No.19922 of 2026: Writ Petition filed under Article 226 of

The Constitution of India praying for the issuance of a Writ of Certiorari, call for the Impugned order dated 05-12-2025 in Order No GSTIN 33ABTFA3715C1ZQ/2024-2025 issued by the respondent and quash the same as illegal and arbitrary.

PRAYER in W.P.No.19920 of 2026: Writ Petition filed under Article 226 of

The Constitution of India praying for the issuance of a Writ of Certiorari, call for the Impugned order dated 02-12-2025 in Order No GSTIN



33ABTFA3715C1ZQ/2021-2022 issued by the respondent and quash the same as illegal and arbitrary.

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For Petitioner(s): M/s.S.Prabakaran
in all WP's

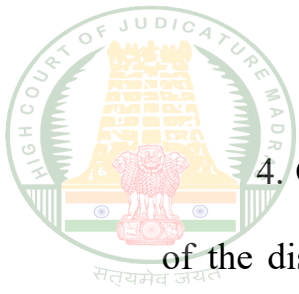
For Respondent(s): Mr.L.Gokulraj,
in all WP's Government Counsel (Tax)

COMMON ORDER

Five orders are challenged in these writ petitions primarily on the ground that the petitioner was not provided a reasonable opportunity to be heard before such orders were issued.

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

3. On perusal of the impugned orders, it is evident that such orders were issued without hearing the petitioner. These writ petitions have been filed after the period of limitation expired.



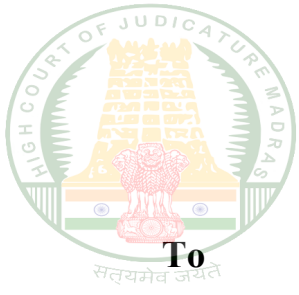
4. On instructions, learned counsel for the petitioner agrees to remit 25% of the disputed tax demand and 10% of the penalty demanded under each of these orders. An endorsement to that effect has been made on the bundle.

5. Subject to the condition that the petitioner remits 25% of the disputed tax demand and 10% of the penalty demanded under each of these orders within **forty five days** from the date of receipt of a copy of this order, the impugned orders are set aside and these matters are remanded for re-consideration. After providing a reasonable opportunity to the petitioner, fresh orders shall be issued within **three months** from the date of remittance in the manner specified above.

6. These writ petitions are disposed of on the above terms. Consequently, connected writ miscellaneous petitions are closed. There shall be no order as to costs.

10-06-2026

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

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Coimbatore.
2. The Deputy State Tax Officer -2
Saravanampatti East Circle,
Coimbatore 641 018.



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WP No. 19916 of 2



SENTHILKUMAR RAMAMOORTHY J.

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