



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.06.2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 20862 of 2026

and

WMP Nos. 22511, 22513 & 22514 of 2026

Tvl Sri Senthamil Palporul Santhai
Represented by its Proprietrix -
Saraswathy Sampath Kumar,
No.7/62-2HI, Kallukuli Bus stop,
Keerantham Main Road, Saravanampatti,
Coimbatore-641 035.

..Petitioner

Vs

1. The Deputy Commercial Tax Officer
Annur Assessment Circle,
Coimbatore-III -641 653.
2. The Assistant Commissioner (ST)(FAC)
Annur Assessment Circle,
Coimbatore-641 653.
3. The Bank Manager
Union Bank of India,
224, 100 Feet Road, Gandhipuram,
Tatabad, Coimbatore-641 012.

..Respondents

Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorari to call for the records in impugned order in DRC-07 dated 18.11.2025 bearing reference No. ZD331125315359K along with the detailed order dated 18.11.2025 issued under Section 73 of the CGST Act on the file of the 1st Respondent for financial year 2021-2022 and quash the same.



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For Petitioner:

Mr.Gunjan Prabhakaran

For Respondents:

Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)
for R1 and R2

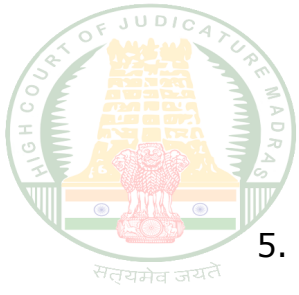
ORDER

An order dated 18.11.2025 is impugned primarily on the ground of breach of principles of natural justice.

2. Ms.Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice for the first and second 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. In view of the impugned order being set aside, the attachment of the bank account of the petitioner made pursuant thereto stands raised.



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.

11.06.2026

Index: Yes/No

Neutral Citation: Yes/No

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To

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SENTHILKUMAR RAMAMOORTHY, J.

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