



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02-06-2026

CORAM

WEB COPY

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 17845 of 2026

and

WMP.No. 19176 of 2026

M/s. V.R.S. and Co.
represented by its Partner V.Raja,
No.4/33, Selavadai, Tharamangalam,
Omalur, Salem 636501.

..Petitioner

Vs

The State Tax Officer (ST)
Edapaddy Assessment Circle,
Vellandivalasu, Edappadi.

..Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari calling for the records of the respondent in his proceedings in GSTIN 33AAHFV4656Q1ZG, quash the order dated 15.02.2025 passed therein for the assessment year 2020-2021.

For Petitioner:

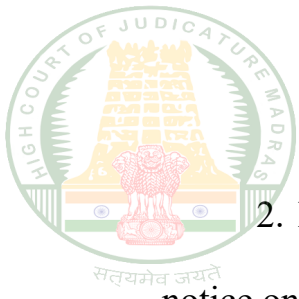
Mr. Subramanian C

For Respondent:

Mr. R.Sethu Prabakaran, Govt. Counsel (Tax)

ORDER

An order dated 03.11.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.



2. Mr. R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

3. On perusal of the impugned order, it is evident that the tax proposal was confirmed because the petitioner did not file any written objection or attend the personal hearing. In view of the assertion that the petitioner could not participate in proceedings on account of not being aware of the same, the interest of justice warrants reconsideration subject to putting the petitioner on terms.

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, 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.



6. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petition is closed. There shall be no order as to costs.

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Index : Yes/No

Neutral Citation : Yes/No

KJ

To

The State Tax Officer (ST)
Edapaddy Assessment Circle,
Vellandivalasu, Edappadi.



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SENTHILKUMAR RAMAMOORTHY J.

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