



W.P.No.18615 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-06-2026

CORAM

THE HON'BLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.18615 of 2026

and

W.M.P.Nos.19936 & 19938 of 2026

D.Arulswamy Rescue Service,
Rep. by its Proprietor
V.Usharani Arulswamy,
D.No.1/99-A, Mullai Nagar,
Aghraharam Post, Aghraharam,
Krishnagiri – 635001.

..Petitioner(s)

Vs

The Deputy State Tax Officer II,
Krishnagiri I Circle,
Krishnagiri.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, to call for the records of the respondent herein in GSTIN - 33AAXPU6993M1ZC/2023-2024 and quash the proceeding dated 15.07.2024 passed therein.

For Petitioner(s):

Mr.B.Raveendran

For Respondent(s):

Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)



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ORDER

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An order dated 15.07.2024 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.

2.Ms.Amirta Poonkodi Dinakaran, 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 affirmed on the ground that the petitioner had not replied to the show cause notice or participated in hearings.

4.On instructions, learned counsel for the petitioner agrees to pay 50% of the disputed tax demand as a condition for remand. An endorsement to that effect is made on the bundle.

5.Subject to the condition that the petitioner remits 50% 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



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fresh order shall be issued within three months from the date of remittance of 50% of the disputed tax demand.

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

30-06-2026

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

To

The Deputy State Tax Officer II,
Krishnagiri 1 Circle,
Krishnagiri.



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