



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.19825 of 2026

and

W.M.P.No.21147 of 2026

M/s.Sri Mahaganapathi Steels and Cements,
Represented by its Partner S.Raja
No.2/159-G1, Omalur Main Road,
Suramangalam, Salem - 636 004.

..Petitioner

Vs

The State Tax Officer,
Suramangalm Circle,
3rd Floor Integrated Commercial Taxes Building,
Pitchards Road, Hasthampatty
Salem - 636 007.

..Respondent

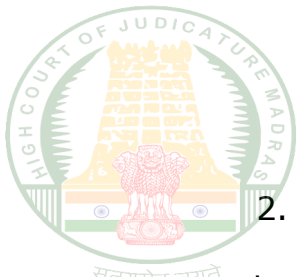
Petition filed under Article 226 of the Constitution of India, praying for issuance of writ of certiorari calling for the records of the respondent in his proceedings in GSTIN:33AAMFR0974Q1ZI/2020-2021 – Order Ref.No.ZD330225166292M, quash the order dated 18.02.2025 passed therein.

For Petitioner : Mr.P.V.Sudakar

For Respondent : Mr.R.Sethu Prabakaran,
Government Counsel (Tax)

ORDER

An order dated 18.02.2025 is impugned primarily on the ground of breach of principles of natural justice.



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

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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.

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

09.06.2026

Index: Yes/No
Neutral Citation: Yes/No
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To
The State Tax Officer,
Suramangalm Circle,
3rd Floor Integrated Commercial Taxes Building,
Pitchards Road, Hasthampatty,
Salem - 636 007.



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SENTHILKUMAR RAMAMOORTHY, J.

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