



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 19-06-2026**

CORAM

WEB COPY

**THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY**

**WP No. 22078 of 2026  
and W.M.P.No.23959 of 2026**

M/s.Saravana Stores (33ALYPS2510C1Z6)  
Rep. By Its Proprietor V. Saravanamoorthy,  
350/D-B, M.T.P. Road, Jothipuram,  
Coimbatore -641047.

..Petitioner(s)

Vs

Assistant Commissioner (ST)  
Periyanaickanpalayam Assessment Circle,  
CT Building, Dr. Balasundaram Road,  
Coimbatore -641 018.

..Respondent(s)

**PRAYER:** Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the impugned order on the file of Respondent vide GSTIN 33ALYPS2510C1Z6/2019-20 dated 16.08.2024 and quash the same which was uploaded in “Additional Notices and Orders” in the GST Portal.

For Petitioner(s):

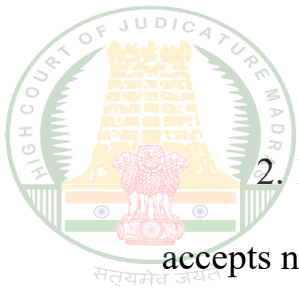
Mr.R.Kumar

For Respondent(s):

Ms.Amirta Poonkodi Dinakaran  
Government Counsel (Tax)

**ORDER**

An order dated 16.08.2024 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.

WEB COPY

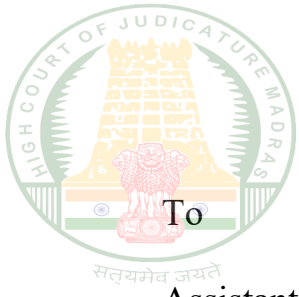
3. The period of limitation for filing an appeal has expired. On instructions, learned counsel for the petitioner agrees to pay 50% of the disputed tax demand as a condition for remand. An endorsement to that effect is made on the bundle.

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

**19-06-2026**

Index: No  
Neutral Citation: No  
GSA



WP No. 22078 of 2



To

Assistant Commissioner (ST)  
Periyanaickanpalayam, Assessment Circle,  
CT Building, Dr. Balasundaram Road,  
Coimbatore -641 018.



WEB COPY

WP No. 22078 of 2



**SENTHILKUMAR RAMAMOORTHY, J.**

**GSA**

**WP No. 22078 of 2026  
and W.M.P.No.23959 of 2026**

**19-06-2026**