



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. 20448 of 2026

and

WMP No. 21976 of 2026

M/s. Gokul Traders (33BKTPG5186P1ZB)
Rep by its Proprietor C.Gokul,
No.1/45, K.Sangalipalayam,
Kuppepalayam,
Coimbatore- 641 107.

..Petitioner

Vs

The State Tax Officer (ST)
Annur Assessment Circle,
24 Agraharam Street,
Annur, Coimbatore- 641 653.

..Respondent

Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorari calling for the impugned order on the file of Respondent vide GSTIN 33BKTPG5186P1ZB/2021-22 dated 05.12.2025 and quash the same which was uploaded in "Additional Notices and Orders" in the GST Portal.

For Petitioner:

Mr.J.Madhusuthanan

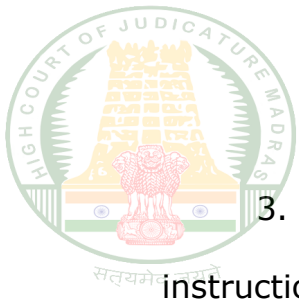
For Respondent:

Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)

ORDER

An order dated 05.12.2025 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 respondent.



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.

11.06.2026

Index: Yes/No
Neutral Citation: Yes/No
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To

The State Tax Officer (ST)
Annur Assessment Circle,
24 Agraharam Street,
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SENTHILKUMAR RAMAMOORTHY, J.

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