



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 19570 of 2026
and W.M.P.Nos.20883 & 20885 of 2026**

Sentwin Agencies Represented by its Proprietor
Thiru Justin Abraham
399-A, NA, Bangalore Road, Krishnagiri
Taluk, Krishnagiri District 635001.

..Petitioner(s)

Vs

The State Tax Officer (FAC)
Krishnagiri-1 Assessment Circle, Office of the
Assistant Commissioner (ST) I Circle,
Krishnagiri - 635001.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorari, by calling for the connected
records pertaining to the impugned proceedings of the Respondent herein made
in GSTIN 33AFEPA0235L1Z0/2021-22 dated 25/11/2025 and consequently
QUASH the same as illegal.

For Petitioner(s):

Mr.Manoharan S Sundaram

For Respondent(s):

Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)



ORDER

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An order dated 25.11.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

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 such order was issued without hearing the petitioner. The writ petition has been filed shortly after the period of limitation expired.

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 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.



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

10-06-2026

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

The State Tax Officer (FAC)
Krishnagiri-1 Assessment Circle, Office of the
Assistant Commissioner (ST) I Circle,
Krishnagiri - 635001.



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SENTHILKUMAR RAMAMOORTHY, J.

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