IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 19855 of 2026
and WMP.Nos.21187 & 21188 of 2026

Tvl.Karunakaran Wheels India Private Limited
Represented by its Managing Director,
Mrs. Thiruppathimoorthy Jayalakshmi
No.399, Sathy Main Road, Ganapathy,
Coimbatore, Tamil Nadu-641 006.

..Petitioner

Vs

1. The Appellate Deputy Commissioner (GST)
Coimbatore, Commercial Taxes Building,
Ground Floor, Opp to Computer Centre,
Dr.Balasundaram Road, Coimbatore,
Tamil Nadu-641 018.

2. The State Tax Officer
Avarampalayam Assessment Circle,
Ground Floor, CT Annexure Building,
Dr. Balasundaram Road,
Coimbatore, Tamil Nadu-641 018.

..Respondents

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records of the impugned orders u/s.73 dated 25/08/2024 having reference ZD3308242256972 passed by the 2nd respondent for the F.Y.2019-20, and quash the same as it was passed in violation of principles of natural justice.

For Petitioner: Mr. Anandh S

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

ORDER

An order dated 25.08.2024 is assailed on grounds of breach of principles of natural justice.

2. Out of the five defects dealt with in the impugned order, learned counsel for the petitioner submits that both tax and interest in relation to defect no.1 were discharged on 16.07.2022. Therefore, learned counsel submits that the imposition of tax and interest warrants re-consideration. As regards the other defects, learned counsel submits that the petitioner would remit 50% of the disputed tax demand as a condition for remand. He has made an endorsement to that effect on the bundle.

3. Mr. R. Sethu Prabakaran, learned Government Counsel (Tax), submits that the show cause notice preceding the impugned order was issued on 27.05.2024 and that it is not possible to correlate the payment made on 16.07.2022 with the subsequent show cause notice and impugned order.

4. Subject to the condition that the petitioner remits 50% of the disputed tax demand pertaining to defect nos. 2 to 5, 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. While undertaking such re-consideration, the assessing officer may consider the contention advanced with regard to payment of tax and interest in relation to defect no.1. 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 as specified earlier.

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

17-06-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

1.The Appellate Deputy Commissioner (GST)
Coimbatore, Commercial Taxes Building,
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SENTHILKUMAR RAMAMOORTHY, J.

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2.The State Tax Officer
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