



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 19828 of 2026
and W.M.P.Nos.21151 & 21153 of 2026**

M/s. ADITYA ENTERPRISES
Rep By Its Proprietor
Sri Adityaraj
No.2/31-b, Kembanur Road, Thondamuthur,
Coimbatore 641 109

..Petitioner(s)

Vs

The State Tax Officer
Vadavalli Assessment circle,
Coimbatore

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorari, call for the records of the
respondent in his Proceeding in GSTIN - 33NQPPS0432A1ZV 2021-2022 and
quash the proceeding dated 31.10.2025 passed therein.

For Petitioner(s):

Mr.B.Raveendran

For Respondent(s):

Mr.R.Sethu Prabakaran,
Government Counsel (Tax)



ORDER

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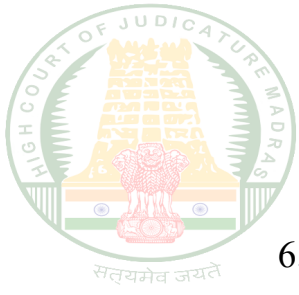
An order dated 31.10.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Mr.R.Sethu Prabakaran, 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.



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

09-06-2026

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

To

The State Tax Officer
Vadavalli Assessment circle,
Coimbatore



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SENTHILKUMAR RAMAMOORTHY, J.

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