



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 22351 of 2026
and W.M.P.Nos.24233 & 24235 of 2026**

Tiruttani Co op Sugar Mills Ltd
Theradi street, Thiruvalangadu,
631210
Represented by its Administrator
Mr. Meena Arul

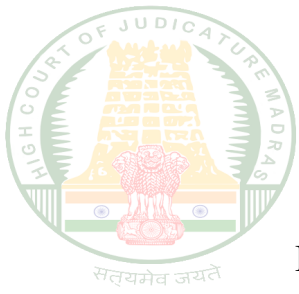
..Petitioner(s)

Vs

The State Tax officer
Tiruttani Assessment Circle,
No 22, Ward B, Block 25,
Gandhi Road, Arakkonam 632 001

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari, to call for the records and quash the same as illegal, arbitrary and devoid of merit of the Respondent impugned order dated 01.12.2025 with GSTIN 33AAAT4199G1ZE/2021 - 22 passed under the Tamil Nadu Goods and Service Tax Act ('Act') for the year 2021- 22 along with the summary order u/s 73 dated 01.12.2025 with reference number ZD331225002752W (impugned order).



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For Petitioner(s):

Mr.G. Sudhakar

For Respondent(s):

Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)

ORDER

An order dated 01.12.2025 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. Learned counsel for the petitioner submits that about Rs.8,00,000/- was recovered pursuant to the impugned order and after the writ petition was filed. This aspect is required to be verified and confirmed.



5. Subject to verifying and confirming that about Rs.8,00,000/- was recovered, which is more than 25% of the disputed tax demand, 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 verifying and confirming the above recovery.

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.

22-06-2026

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

To

The State Tax officer
Tiruttani Assessment Circle,
No 22, Ward B, Block 25,
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SENTHILKUMAR RAMAMOORTHY, J.

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