



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 22764 of 2026
and WMP.Nos.24700 & 24702 of 2026**

SRIM Traders
Rep by its Proprietor Ramasamy Mani,
No 267 Sandaipet Main Road,
Shevapet, Salem-636 002.

..Petitioner

Vs

The State Tax Officer (ST)
Sevapet Circle, M5F5 Plus R22,
Pitchards Road, Adaikala Nagar,
Hashthampatty, Salem-636 007.

..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus calling of all the records on the file of the respondent in GSTIN 33ADEPM5691C2ZO dated 29.07.2025 for the tax period 2021-22 (April 2021 to March 2022) passed by the Respondent and quash the same and further direct the respondent to pass order afresh after affording an opportunity to the petitioner to file their objections with supporting documents.

For Petitioner:

Mr. Velayutham Pichaiya

For Respondent:

Mr. R. Sethu Prabakaran
Government Counsel (Tax)



ORDER

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An order dated 29.07.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.

2. Mr. R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice on behalf of 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 as a condition for remand. 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 petitions are closed. There shall be no order as to costs.

24-06-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

The State Tax Officer (ST)
Sevapet Circle, M5F5 Plus R22,
Pitchards Road, Adaikala Nagar,
Hashthampatty, Salem-636 007.



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WP No. 22764 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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