



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 19-06-2026**

CORAM

**THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY**

**WP No. 21987 of 2026  
and WMP.Nos.23852 & 23854 of 2026**

Tvl. Shree Jalaram Plywoods Hardwares  
Represented by its Partner Lakamshee  
Bhavanpatel, S.F.No.55/4, A1-A,  
Opp. TNEB Office,  
Near Subham Kalyana Mandapam,  
Kuruvampatty Road, Gorimedu,  
Salem, Tamil Nadu 636008.

..Petitioner

Vs

Assistant Commissioner (ST)  
Ayyoathyapattinam circle,  
Salem II, Salem, Tamil Nadu.

..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records of the Respondent in Impugned order u/s 73 of the TNGST Act, 2017 in GSTIN: 33ABLF56638L1ZL/2021-22 dated 30.08.2025 for the FY 2021-22 and quash the same.

For Petitioner:

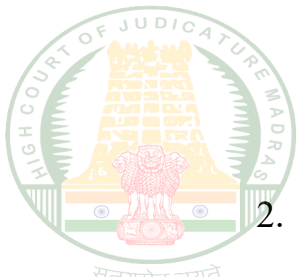
Ms. R. Sumedha  
for Ms. G Vardini Karthik

For Respondent:

Ms. G. Dhana Madhri  
Government Counsel (Tax)

**ORDER**

An order dated 30.08.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.



2. Ms. G. Dhana Madhri, 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.

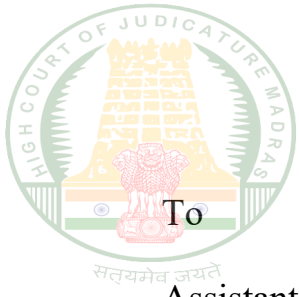
5. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

**19-06-2026**

Index : Yes/No

Neutral Citation : Yes/No

KJ



WP No. 21987 of 2



To

Assistant Commissioner (ST)  
Ayyoathyapattinam circle,  
Salem II, Salem  
Tamil Nadu.



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WP No. 21987 of 2



**SENTHILKUMAR RAMAMOORTHY, J.**

KJ

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