



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 20376 of 2026
and WMP.No.21875 of 2026**

M/s S. M. Exports (33ATFPOM7745N2Z4)
Rep by its proprietor V.S. Murugesan,
No. 144A Arul Jothi Nagar,
Palladam, Tiruppur 641 664.

..Petitioner

Vs

The Assistant Commissioner (ST)
Palladam -1 Assessment Circle,
Tiruppur III Zone, CT office,
05/147, First Floor, AEPC building,
Tiruppur road, Avinashi 641 654.

..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus calling for the impugned order on the file of the Respondent vide GSTIN 33ATFPM7745N2Z4/2019-20 dated 09.08.2024 and quash the same which was uploaded only in the GST Portal after Cancellation of the Registration of the Petitioner and further direct the Respondent to pass an assessment order afresh after providing opportunity of personal hearing.

For Petitioner:

Mr. J. Madhusuthanan



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For Respondent:

Ms. Amirta Poonkodi Dinakaran
Government Counsel (Tax)

ORDER

An order dated 09.08.2024 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.

2. Ms. Amirta Poonkodi Dinakaran, 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 50% 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 50% 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 50% of the disputed tax demand.



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

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Index : Yes/No

Neutral Citation : Yes/No

KJ

To

The Assistant Commissioner (ST)
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SENTHILKUMAR RAMAMOORTHY, J.

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