



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12-06-2026

CORAM

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 21022 of 2026
and WMP.Nos.22718 & 22719 of 2026**

M/s Suryaa Agency
Rep by its Partner-S.Suresh,
No.390/194, Panchanathan Street
Guptha Nagar Angammal Colony,
Salem 636 009.

..Petitioner

Vs

The Assistant Commissioner (ST),
Office of the Assistant commissioner
Arisipalayam Assessment Circle,
4th Floor, commercial taxes office Building
Pitchards Road, Hasthmpatty,
Salem 7.

..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 relating to the impugned proceedings passed by the Respondent the Impugned Order in GSTIN 33ADEF3462K1ZY/2020-21 dated 19.02.2025 along with the Consequential Order U/s 74 with Ref : ZD330225189572B dated 19.02.2025 for the Period 2020-21 to quash the same.

For Petitioner:

Ms. R. Hemalatha

For Respondent:

Mr. R. Sethu Prabakaran
Government Counsel (Tax)



ORDER

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An order dated 19.02.2025 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.

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Index : Yes/No

Neutral Citation : Yes/No

KJ

To

The Assistant Commissioner (ST),
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4th Floor, commercial taxes office Building Pitchards Road, Hasthmpatty,
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SENTHILKUMAR RAMAMOORTHY, J.

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