



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 21338 of 2026
AND
WMP NO. 23088 OF 2026**

M/s.Sangeetha Maligai
Rep. by its Proprietor
Krishnappa Chettiar Ramalingam,
939, Allapakkam Road,
Cuddalore -607 301

..Petitioner(s)

Vs

The Deputy State Tax Officer
Cuddalore Taluk Assessment Circle,
No.69/1, First Floor,
Nellikuppam Main Road,
Varatharaja Nagar, Cuddalore-607 001.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari calling for the records pertaining to the issue of the impugned order dated 15.11.2025 along with a summary of the order in DRC 07 bearing reference No.ZD331125300932V passed by the respondent and quash the same as the same being perverse, arbitrary, illegal, contravention of Section 17 read with Rule 42 of the CGST Rules, 2017 and Section 169 and violative of Articles 14, 19(1)(g) and 265 of the Constitution.

For Petitioner(s): Mr.G Natarajan

For Respondent(s): Mr.R.Sethu Prabakaran
Government Counsel (Tax)



ORDER

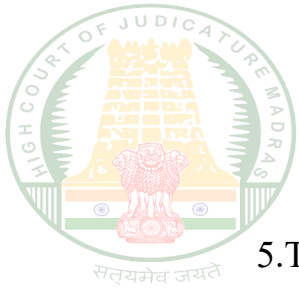
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An order dated 15.11.2025 and the summary of the order dated 17.11.2025 are assailed in this writ petition on the ground of alleged breach of principles of natural justice.

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. 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. Subject to fulfillment of the above condition, the Bank attachment will stand raised. 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 petition is closed. There shall be no order as to costs.

15-06-2026

Index: No
Speaking order
Neutral Citation: No

MKN

To

The Deputy State Tax Officer
Cuddalore Taluk Assessment Circle,
No.69/1, First Floor,
Nellikuppam Main Road,
Varatharaja Nagar, Cuddalore-607 001.



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SENTHILKUMAR RAMAMOORTHY J.

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