



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 21091 of 2026

and

W.M.P. Nos.22827 and 22829 of 2026

Tvl.SR Engineering Works And Fabricators
Rep. by its Proprietor S. Raja
No. 31/173-1, MSA Rice Mill,
Nattamangalam, Madayankuttai Post,
Mettur Dam, Salem 636 452.

..Petitioner

Vs

The State Tax Officer
Roving Squad -II/Adjudication,
Intelligence, Salem-636 007.

..Respondent

Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorarified mandamus calling for records pertaining to the impugned order passed by the Respondent vide his proceedings in GSTIN-33BUSPR7158B2Z9/2023-2024 dated 27.12.2025 and quash the same as it is illegal, without jurisdiction and in gross violation of Principles of Natural Justice and further direct the Respondent to re-do the assessment afresh after providing an opportunity of Personal Hearing as per the provisions of the GST Act, 2017.

For Petitioner:

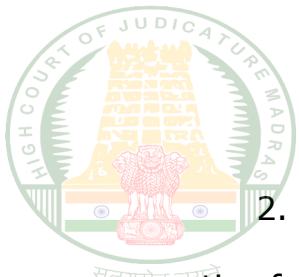
Mr.P Arumugam

For Respondent:

Ms.G.Dhana Madhri,
Government Counsel (Tax)

ORDER

An order dated 27.12.2025 is assailed primarily on the ground of breach of principles of natural justice.



2. Ms.G.Dhana Madhri, learned Government Counsel (Tax), accepts notice for the respondent.

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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. 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.

15.06.2026

Index: Yes/No
Neutral Citation: Yes/No
mmi

To

The State Tax Officer
Roving Squad -II/Adjudication,
Intelligence, Salem-636 007.



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SENTHILKUMAR RAMAMOORTHY, J.

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