IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP Nos. 22030, 22034 & 22037 of 2026
AND
WMP Nos. 23920, 23921, 23906, 23907, 23913 & 23914 of 2026

M/s.SRI VIJAI TRADERS
rep by its partner M PRANESH
No. 18/1, New Chitrambalam layout,
Papanaickenpalayam,
Coimbatore-641 037. ..Petitioner in all W.Ps.

Vs

1. Deputy State Tax officer I
   office of the State Tax Officer (ST)
   P.N. Palayam Circle,
   1441, ELGI Building, Trichy Road,
   Coimbatore-641 018.

2. Assistant Commissioner (ST)
   Office of the Assistant commissioner (ST)
   PN Palayam Assessment Circle,
   2nd Floor Commercial Taxes Building
   Dr Balasundaram Road
   Coimbatore-641 018. ..Respondents in all W.Ps.

PRAYER in W.P.No.22030/2026: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records pertaining to the Impugned Order Viz GSTN: 33ABXFS1066L1ZL/ 2017-18 dated 16.02.2024 passed by the 1st Respondent and quash the same and further direct the Respondents to re-do the assessment afresh after providing an opportunity to personal hearing as per the provisions of GST Act.

PRAYER in W.P.No.22034/2026: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records pertaining to the Impugned Order Viz GSTN: 33ABXFS1066L1ZL/ 2019-20 dated 16.02.2024 passed by the 1st Respondent and quash the same and further direct the Respondents to re-do the assessment afresh after providing an opportunity to personal hearing as per the provisions of GST Act.

PRAYER in W.P.No.22037/2026: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records pertaining to the Impugned Order Viz GSTN: 33ABXFS1066L1ZL/ 2018-19 dated 16.02.2024 passed by the 1st Respondent and quash the same and further direct the Respondents to re-do the assessment afresh after providing an opportunity to personal hearing as per the provisions of GST Act.

(In all W.Ps.)

For Petitioner(s): Mr.Prajoy.J

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

COMMON ORDER

Orders dated 16.02.2024 are assailed primarily on the ground of breach of principles of natural Justice.

2. Mr. R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondents.

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 in all the Writ Petitions. 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 in all the Writ Petitions, as agreed to, within thirty days from the date of receipt of a copy of this order, the impugned orders are set aside and these matters are remanded for re-consideration. After providing a reasonable opportunity to the petitioner, fresh orders shall be issued within three months from the date of remittance of 50% of the disputed tax demand. The attachment of the bank account stands raised subject to the condition that the petitioner shall immediately fulfil the condition of remitting 50% of the disputed tax demand in respect of each impugned order from the said account. In the event of default, the attachment shall stand restored.

5. The writ petitions are 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
Speaking order
Neutral Citation: No
GSA

SENTHILKUMAR RAMAMOORTHY J.

GSA

To

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