



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16-06-2026

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CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 21446 of 2026
and W.M.P.No.23207 of 2026**

Aaron Trade Links,
Rep. by its Proprietrix,
No.1232/1A, Vattamalai Village,
Kangeyam, Tiruppur - 638 701.

..Petitioner(s)

Vs

The State Tax officer (FAC)
kangeyam assessment circle, kangeyam.

..Respondent(s)

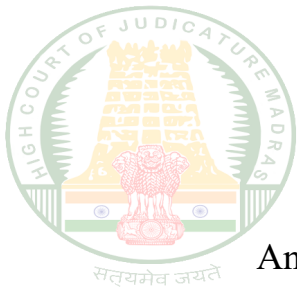
PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorari, To call for the records relating
to the Order in GSTIN 33GIBPS7094R1Z9/2021-22 dated 26-12-2025 passed
by the respondent and quash the same as without Jurisdiction , contrary to Law ,
contrary to the instructions on Standing Operative Procedures for scrutiny of
returns by the respondent and violative of principles of natural justice.

For Petitioner(s):

Mr.M.A.Mudimannan

For Respondent(s):

Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)



ORDER

An order dated 26.12.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Ms.Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

3. On perusal of the impugned order, it is evident that such order was issued without hearing the petitioner. The writ petition has been filed shortly after the period of limitation expired.

4. On instructions, learned counsel for the petitioner agrees to remit 25% of the disputed tax demand as a condition for remand. An endorsement to that effect has been made on the bundle.

5. Subject to the condition that the petitioner remits 25% of the disputed tax demand 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. Subject to fulfilment of the above condition, the bank attachment shall stand raised.



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

16-06-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
RNA

To

The State Tax officer (FAC)
Kangeyam assessment circle, Kangeyam.



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SENTHILKUMAR RAMAMOORTHY, J.

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