



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18-06-2026

WEB COPY

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 21806 of 2026
and W.M.P.No.23653 of 2026**

Tvl.Sindhu Priya Enterprises
Rep. by its Proprietor Mr. Venkateswaran
Kanthasamy,
1/25, Bharathi Nagar,
Civil Aerodrome Post,
Coimbatore, Tamil Nadu-641 014.

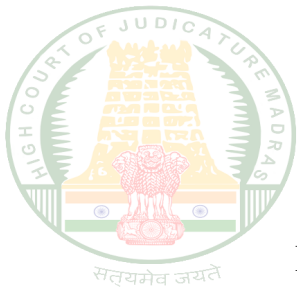
..Petitioner(s)

Vs

1. The State Tax Officer
Roving Squad- 4,
Coimbatore, Tamil Nadu.
2. The State Tax Officer
Office of the Joint Commissioner (ST)
Inspection 5,
Coimbatore, Tamil Nadu.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorari, call for the records of the
Impugned Assessment Order in Ref. No. ZD331225172174N dated 11.12.2025
under Section 74 of the CGST/TNGST Act, 2017 and uploaded the same along
with the summary of order in DRC07 for the Financial Year 2019-20 from the
files of the first respondent herein, QUASH the same.



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For Petitioner(s):

Ms.G.Kumudhaa
for Ms.Aparna

For Respondent(s):

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

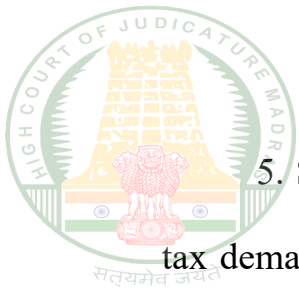
ORDER

An order dated 11.12.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Ms.G.Dhana Madhri, learned Government Counsel (Tax), accepts notice on behalf of the respondents.

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.

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.

18-06-2026

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

To

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SENTHILKUMAR RAMAMOORTHY, J.

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