



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 22146 of 2026

and

W.M.P. No.24030 of 2026

PSM Mill

Rep. by its Proprietor Mr. Maruthasalam,
7/44-8, Thadagam Road,
Velandipalayam Kanuvai,
Coimbatore-641 108

..Petitioner

Vs

The Assistant Commissioner (ST)
Vadavalli Assessment Circle,
Coimbatore, Tamil Nadu.

..Respondent

Petition filed under Article 226 of The Constitution of India praying for the issuance of a writ of certiorari to call for the records of the Impugned Assessment Order in Ref. No ZD3312252799161 dated 17.12.2025 under Section 73 of the CGST/TNGST Act, 2017 and uploaded the same along with the summary of order in DRC07 for the Financial Year 2021-22 from the files of the respondent herein and quash the same.

For Petitioner:

Ms.Shridevi.H
for M/s.Aparna Nandakumar

For Respondent:

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

ORDER

An order dated 17.12.2025 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 petition is closed. There shall be no order as to costs.

22.06.2026

Index: Yes/No
Neutral Citation: Yes/No
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To
The Assistant Commissioner (ST)
Vadavalli Assessment Circle,
Coimbatore, Tamil Nadu.



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SENTHILKUMAR RAMAMOORTHY, J.

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