



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP Nos. 22459 & 22464 of 2026
and WMP Nos.24388, 24390, 24391 & 24392 of 2026**

M/s.Sri Siva Senthil Textile
Rep. by its Partner Mathankumar,
Old No.26/1, new No.12, Thulasi Rao 3rd Street,
Tiruppur, Tiruppur-641 604

..Petitioner(s) in both
WP's

Vs

1. The Assistant Commissioner of State Tax
Tiruppur (south), Tiruppur-II Circle,
Tiruppur.
2. The State Tax Officer
South Circle, Tiruppur (South)
Tiruppur-II, Tiruppur.

..Respondent(s) in both
WP's

PRAYER in W.P.No.22459 of 2026: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari, calling for the records relating to the Impugned Order in Original No. 33ADPFS0516H1Z5 / 2021-22 dated 07.10.2025 in Form GST DRC-07 bearing Reference No. ZD331025033382Y passed by the 2nd Respondent and quash the same.



PRAYER in W.P.No.22464 of 2026: Writ Petition filed under Article 226 of

The Constitution of India praying for the issuance of a Writ of Certiorari, calling for the records relating to the Impugned Order in Reference No. ZD330226105457N dated 12.02.2026 in Rectification Application bearing Reference No. AD330126012683H passed by the 1st Respondent and quash the same.

For Petitioner(s):
in both WP's

Mr.Hari Krishnaa G

For Respondent(s):
in both WP's

Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)

COMMON ORDER

An order in original and rectification order are challenged in these writ petitions on the ground of breach of principles of natural justice.

2. Ms.Amirta Poonkodi Dinakaran, 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 in original 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. These writ petitions are disposed of on the above terms. Consequently, connected writ miscellaneous petitions are closed. There shall be no order as to costs.

23-06-2026

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

1. The Assistant Commissioner of State Tax
Tiruppur (south), Tiruppur-II Circle,
Tiruppur.
2. The State Tax Officer
South Circle, Tiruppur (South)
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SENTHILKUMAR RAMAMOORTHY J.

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