



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18-06-2026

WEB COPY

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 21819 of 2026
and W.M.P.Nos.23667 & 23668 of 2026**

Ambal Imports and Exports
rep by its Partner S.Yuvaraj,
6C, Meenkarai Road,
Pollachi-642 004.

..Petitioner(s)

Vs

The State Tax Officer
Pollachi West Assessment Circle,
Commercial Taxes Building,
Pollachi- 642 001.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorari, calling for the records of the
Respondent in his proceedings in GSTIN.33AAXFA1460H1ZG/ 2021- 22dated
02.12.2025 and quash the same as illegal.

For Petitioner(s):

Mr.S.Ramanathan

For Respondent(s):

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



ORDER

WEB COPY

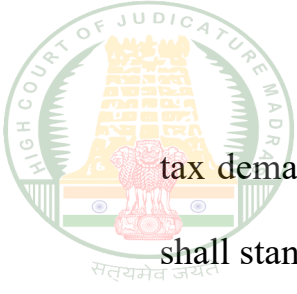
An order dated 02.12.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

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

WEB COPY

6. The writ petition is disposed of on the above terms. Consequently, connected writ miscellaneous petitions are 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

The State Tax Officer
Pollachi West Assessment Circle,
Commercial Taxes Building,
Pollachi- 642 001.



WEB COPY

WP No. 21819 of 2



SENTHILKUMAR RAMAMOORTHY, J.

RNA

**WP No. 21819 of 2026
and W.M.P.Nos.23667 & 23668 of 2026**

18-06-2026