



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 22364 of 2026
and WMP.Nos.24257 & 24260 of 2026**

Suci Automation
Rep by its Prop. S.Prithiv,
7/24B, Mettupalayam Road,
NSN Palayam, Coimbatore 641031.

..Petitioner

Vs

The State Tax Officer
Periyanaickenpalayam circle,
Commercial taxes Building,
Coimbatore 641018.

..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records of the Respondent in his proceedings in GSTIN 33BWYPPS703N1ZQ/ 2021 - 22 dated 15.12.2025 and quash the same as illegal.

For Petitioner:

Mr. S.Ramanathan

For Respondent:

Mr. R.Sethu Prabakaran
Government Counsel (Tax)



ORDER

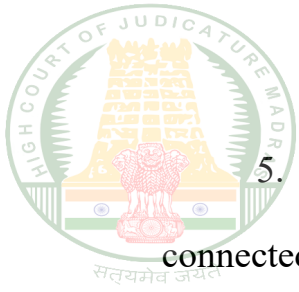
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An order dated 15.12.2025 is assailed on the ground of alleged breach of principles of natural justice.

2. Mr. R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

3. Learned counsel for the petitioner submits that the appeal filed by the petitioner was rejected solely on the ground of delay. He further submits that 10% of the tax demand was paid by way of pre-deposit at the time of filing the appeal. In addition, he submits that further recoveries were also made. An endorsement to that effect is made on the bundle.

4. Subject to verifying and confirming that the aggregate of the pre-deposit and recoveries made earlier exceed 25% of the disputed tax demand, 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 verifying and confirming that more than 25% of the disputed tax demand was realised.



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

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23-06-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

The State Tax Officer
Periyanaickenpalayam circle,
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WP No. 22364 of 2



SENTHILKUMAR RAMAMOORTHY, J.

KJ

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