IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 22738 of 2026
and W.M.P.Nos.24669 & 24672 of 2026

Ramaswamy Muruganatham
proprietor of M/s The Backbobne Financial
Services 3,2, East Arokiuasamy Road R.S.Puram,
Coimbature, Tamilnadu-641002

..Petitioner(s)

Vs

Assistant Commissioner
RS Puram Assessment Circle,
Coimbatore

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, calling for the records on the file of the Respondent leading to the issuance of Impugned Order dated 24.12.2025 vide GSTIN 33BTNPM6826M1Z2/2021-22 and quash the same, and consequently direct the Respondents to re-adjudicate the Show Cause Notice after giving an opportunity of personal hearing and shall pass a fresh speaking order in accordance with law.

For Petitioner(s): Mr.Sathyanarayana A G

For Respondent(s): Mr.R.Sethu Prabakaran,
Government Counsel (Tax)

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ORDER

An order dated 24.12.2025 is assailed on the ground that the petitioner did not provided a reasonable opportunity to submit supporting documents.

2. Mr.R.Sethu Prabakaran, 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. Learned counsel for the petitioner submits that an appeal was lodged within the condonable period by remitting 10% pre-deposit. Subject to giving credit thereto, he submits that an additional 15% would be remitted as a condition for remand to the original authority. An endorsement to that effect has been made on the bundle.

5. Subject to the petitioner remitting an additional 15% of the disputed tax demand as per the order in original 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 the additional 15% of the disputed tax demand. Subject to fulfilment of the above condition, the bank attachment shall stand raised.

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.

24-06-2026

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

To

Assistant Commissioner
RS Puram Assessment Circle,
Coimbatore

SENTHILKUMAR RAMAMOORTHY, J.

RNA

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