



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 19-06-2026**

CORAM

WEB COPY

**THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY**

**WP No. 21994 of 2026  
and WMP.No.23859 of 2026**

Tvl. Sri Meenakshi Metals  
Rep. by its Proprietor Mr. R.Dhandabani,  
81/1-2, Mayilamapatti Rangan Street, Rathinapuri,  
Coimbatore, Tamil Nadu 641027.

..Petitioner

Vs

The Deputy State Tax Officer - 2  
Thudiyalur Assessment circle,  
Coimbatore, Tamil Nadu.

..Respondent

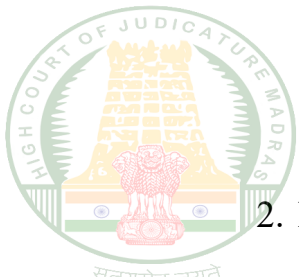
Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records of the Impugned Assessment Order in Ref. No. ZD331125069455F dated 05.11.2025 under Section 73 of the CGST/TNGST Act, 2017 and uploaded the same along with the summary of order in DRC-07 for the Financial Year 2021-22 from the files of the respondent herein and quash the same.

For Petitioner: Ms. Kumudhaa .G

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

**ORDER**

An order dated 05.11.2025 is assailed in this writ petition 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. 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 as a condition for remand. 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.

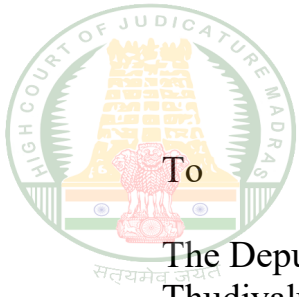
5. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petition is closed. There shall be no order as to costs.

**19-06-2026**

Index : Yes/No

Neutral Citation : Yes/No

KJ



To

The Deputy State Tax Officer - 2  
Thudiyalur Assessment circle,  
Coimbatore, Tamil Nadu.

WP No. 21994 of 2





WEB COPY

WP No. 21994 of 2



**SENTHILKUMAR RAMAMOORTHY, J.**

KJ

WP No. 21994 of 2026  
and WMP.No.23859 of 2026

19-06-2026