



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 21667 of 2026

and

W.M.P. Nos.23461 and 23463 of 2026

Venus Medicals

Rep by its Prop. P.Venugopalan,
83/1, NA Udumalpettai Road,
Pollachi-642 001.

..Petitioner

Vs

The Deputy State Tax Officer - 2
Pollachi East Assessment Circle,
Commercial Taxes Building,
Pollachi- 642 001.

..Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari calling for the records of the Respondent in his proceedings in GSTIN 33ACNPV2641M1Z4/2021-2022 dated 22.12.2025 and quash the same as illegal.

For Petitioner:

Mr.S.Ramanathan

For Respondent:

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

ORDER

An order dated 22.12.2025 is challenged on the ground that the petitioner was not provided a reasonable opportunity to submit supporting documents.



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2. Ms.G.Dhana Madhri, 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 50% 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 50% 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 50% of the disputed tax demand.

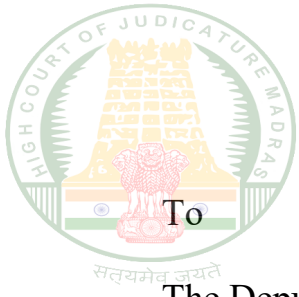
5. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

16-06-2026

Index: Yes/No

Neutral Citation: Yes/No

KJ



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To

The Deputy State Tax Officer - 2
Pollachi East Assessment Circle,
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Pollachi- 642 001.



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SENTHILKUMAR RAMAMOORTHY, J.

KJ

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