IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 22811 of 2026
and W.M.P.Nos.24742 & 24745 of 2026

Sri Mahalakshmi Agencies
(A Sole Proprietorship represented by D.Suresh - Proprietor) D.NO.161, Soriyankianthu Palayam,Vellakovil, Kangayam (TK),Tiruppur, Tamil Nadu - 638111. GSTIN 33EAPPS6553B2ZG/2021-22

..Petitioner(s)

Vs

The Assistant Commissioner (ST)
Vellakovil Assessment Circle,
No.7/20, Tiruppur road, kangeyam, Tiruppur,
Tamilnadu - 638701.

..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 relating to the impugned order in original bearing Ref No. 33EAPPS6553B2ZG/2021-22 dated 18.12.2025 along with the summary order in form DRC-07 bearing reference No.ZD3312252935963 dated 18.12.2025 issued by the respondent and quash the same and consequently remand the matter to the respondent for fresh adjudication.

For Petitioner(s): M/s.Bhagavath P
Samriddhi S

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

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ORDER

An order dated 18.12.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

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 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.

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.

25-06-2026

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

To

The Assistant Commissioner (ST)
Vellakovil Assessment Circle,
No.7/20, Tiruppur road, kangeyam, Tiruppur,
Tamilnadu - 638701.

SENTHILKUMAR RAMAMOORTHY, J.

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