



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.06.2026

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WEB COPY

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 22220 of 2026

and

WMP Nos. 24116 and 24117 of 2026

Dhanya Steels
Rep by its Proprietrix
Peramangalam Dhanya Jose
No.26, 2/3, SPN Layout, Mill Road,
Coimbatore-641 001

..Petitioner

Vs

Assistant Commissioner (ST) (FAC)
RG Street Circle,
Dr. Balasundaram Road,
Coimbatore -641 018

..Respondent

Writ Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorari to call for the impugned order of the respondent passed in GSTIN 33APCPD4214Q2ZO/2021-22 dated 08.10.2025 and quash the same.

For Petitioner:

Mr. Jawahar Surya P

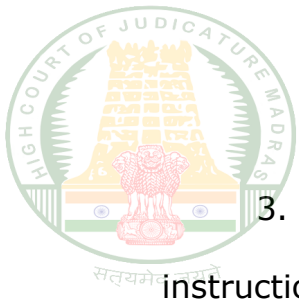
For Respondent:

Mr.R.Sethu Prabakaran,
Government Counsel (Tax)

ORDER

An order dated 08.10.2025 is assailed primarily on the ground of breach of principles of natural justice.

2. Mr.R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice for 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. 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. In view of the impugned order being set aside, the attachment, if any, of the bank account of the petitioner shall stand raised.

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.

22.06.2026

Index : Yes/No
Neutral Citation: Yes/No
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To

The Assistant Commissioner (ST) (FAC)
RG Street Circle,
Dr. Balasundaram Road,
Coimbatore -641 018



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SENTHILKUMAR RAMAMOORTHY, J.

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