



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 22473 of 2026
and W.M.P.Nos.24405 & 24406 of 2026**

M/s.Sree Lakshmi Ginning Mills
Rep. by its Proprietor S.Vijayalakshmi,
10/32A, Siruvankattuvalasu,
Vellode, Erode 638112.

..Petitioner(s)

Vs

The Assistant Commissioner (ST)
Perundurai Assessment Circle,
Erode.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari, calling for the records on the files of respondent in Impugned Order vide GSTIN 33AOPPV4486G1ZB/ 2021 - 2022 dated 01.12.2025 along with consequential order in form DRC-07 bearing a Ref No ZD331225012965J dated 01.12.2025 for the tax Period April 2021-March 2022 and quash the same as arbitrary, against the principles of natural justice.

For Petitioner(s):

M/s.S.Kannan
Vignesh Kumar.K



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For Respondent(s):

Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)

ORDER

An order dated 01.12.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Ms.Amirta Poonkodi Dinakaran, 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. 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.

23-06-2026

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

To

The Assistant Commissioner (ST)
Perundurai Assessment Circle,
Erode.



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SENTHILKUMAR RAMAMOORTHY, J.

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