



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 23201 of 2026
and WMP.Nos.25164 & 25166 of 2026**

M/s. Mahima Trading Company
Rep by its proprietor Mahendrakumar ,
144-C, Raja Street,
Coimbatore 641001.

..Petitioner

Vs

1. The Deputy State Tax officer-1
Office of the Deputy commercial Tax officer
R.G.Street Assessment circle
Coimbatore.
2. The Appellate Deputy Commissioner (ST)
Coimbatore.

..Respondents

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 first Respondent in the Impugned Order in proceedings vide GSTIN 33AFQPM2329R1ZT /2021 - 2022 dated 12.11.2025 along with consequential order in form DRC-07 issued by respondent No.1 bearing a Ref No. ZD3311251908971 dated 12.11.2025 for the Period 2021 - 2022 and quash same as arbitrary against the principles of natural justice.



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For Petitioner:

Mr. S.Kannan
Mr. Vigneshkumar

For Respondents:

Mr. R. Sethu Prabakaran
Government Counsel (Tax)

ORDER

An order dated 12.11.2025 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 respondents.

3. Learned counsel for the petitioner submits that the petitioner has lodged an appeal and the same was rejected solely on the ground of delay. 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 petitions are closed. There shall be no order as to costs.

29-06-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

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2.The Appellate Deputy Commissioner (ST)
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SENTHILKUMAR RAMAMOORTHY, J.

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