



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 23505 of 2026
and W.M.P.Nos.25480 & 25481 of 2026**

Dhamodharaswamy Sulochana ,Sole Proprietor of
Mayurra Travels
13/5, Indra Nagar, New Scheme Road,Sidhapudur,
Coimbatore,Tamil Nadu - 641015.

..Petitioner(s)

Vs

The State Tax Officer
P.N.Palayam Assessment Circle, coimbatore.

..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 leading to
the issuance of assessment order bearing reference GSTIN
33CHAPS026SK1Z9/2021-22 dated 10.12.2025 by the Respondent herein and
quash the same.

For Petitioner(s):

Ms.Chandrika B

For Respondent(s):

Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)



ORDER

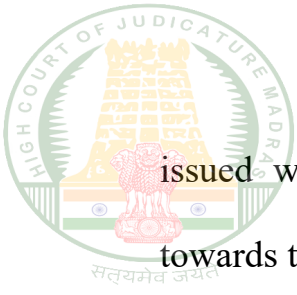
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An order dated 10.12.2025 is challenged on the ground that the petitioner was not provided a reasonable opportunity to submit supporting documents.

2. Ms.Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

3. Learned counsel for the petitioner submits that the show cause notice was replied to by the petitioner and that the petitioner had requested for time because the auditor was unavailable and the ticket booking platform had not provided the requisite details to the petitioner. Without prejudice, learned counsel submits that the petitioner agrees to remit a sum of Rs.15,00,000/- towards the disputed tax demand as a condition for remand. An endorsement to that effect has been made on the bundle.

4. Subject to the petitioner remitting a sum of Rs.15,00,000/- towards the disputed tax demand within **sixty days** from the date of receipt of a copy of this order, the impugned order is set aside so as to provide another opportunity to the petitioner to submit documents to establish that the supplies were exempted. After providing a reasonable opportunity to the petitioner, a fresh order shall be



issued within *three months* from the date of remittance of Rs.15,00,000/- towards the disputed tax demand.

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5. 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.

01-07-2026

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

The State Tax Officer
P.N.Palayam Assessment Circle, coimbatore.



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WP No. 23505 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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