



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 22368 of 2026
and W.M.P.Nos.24262 & 24268 of 2026**

Tvl JAI PETRO PRODUCT,
represented by its Proprietor T NANDHINI
No.20/9-1, Ganesh Layout Backside,
7th Street, Balaji Bakery Opposite,
Coimbatore 641 006

..Petitioner(s)

Vs

1. The Deputy State Tax Officer II
Singanallur (South) Assessment Circle,
Coimbatore 641 018
2. The Asst Manager
CITY UNION BANK LTD., Saravanampatti
Branch, No 227-A, Sathy Road, Saravanampatti,
Coimbatore-641035

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorarified Mandamus, To quash the
impugned order dated 31.05.2024 bearing Reference No. ZD 330524334861H
for FY 2020-2021 for GSTIN 33AUEPN9940Q1ZW, issued under section 73 of
the TNGST Act 2017 by the 1st Respondent and consequently direct the 1st
respondent to drop all related proceedings.



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For Petitioner(s):

Ms.Uma P

For Respondent(s):

Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax) for R1

ORDER

An order dated 31.05.2024 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 1st 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 50% 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 50% 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 50% 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.

22-06-2026

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

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SENTHILKUMAR RAMAMOORTHY, J.

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