



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 22168 of 2026

and

W.M.P. Nos.24060 and 24064 of 2026

S.J. Kovai Pazhamudhir
Represented by its Proprietor
Nallaiya Sundaraj,
81, Sri Renuka Nagar, Vellappa Naicken Pudur,
Thudiyalur Main Road, Saravanampatti,
Coimbatore 641 035.

..Petitioner

Vs

The Deputy State Tax Officer-2,
Office of the Deputy commercial Tax Officer,
Saravanampatti West Circle,
Assessment Circle, Coimbatore.

..Respondent

Petition filed under Article 226 of the Constitution of India, praying for issuance of writ of certiorari to call for the records of the Respondent in the Impugned Order in GSTIN 33GJPPS8265F1Z /2021-2022 dated 17.12. 2025 along with consequential order in form DRC-07 bearing a Ref No ZD331225265522M dated 17.12.2025 for the Period 2021- 2022 and quash the same as arbitrary and against principles of natural justice.

For Petitioner:

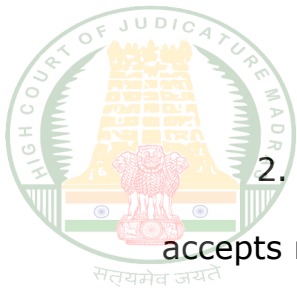
Mr.S. Kannan
Mr.Vignesh Kumar.K

For Respondent:

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

ORDER

An order dated 17.12.2025 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.

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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.

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
mmi

To
The Deputy State Tax Officer-2,
Office of the Deputy commercial Tax Officer,
Saravanampatti West Circle,
Assessment Circle, Coimbatore.



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SENTHILKUMAR RAMAMOORTHY, J.

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