



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 22180 of 2026

and

W.M.P. Nos.24076 and 24077 of 2026

M/s.BSR Rose Nuresery
Rep. by its Proprietor Sailani,
No.21, Bharathiar Nagar,
Kuniyamuthur,
Coimbatore 641 008.

..Petitioner

Vs

The Deputy State Tax Officer 1
Office of the Deputy Commercial Tax Officer,
Kuniyamuthur Assessment Circle,
Coimbatore.

..Respondent

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 file of respondent in Impugned Order vide GSTIN 33CXUPS6170G1ZW/2021-2022 dated 08.12.2025 along with consequential order in form DRC-07 bearing a Ref No ZD331225105887D dated 08.12.2025 for the tax period April 2021-March 2022 and quash the same as arbitrary, against the principles of natural justice.

For Petitioner:

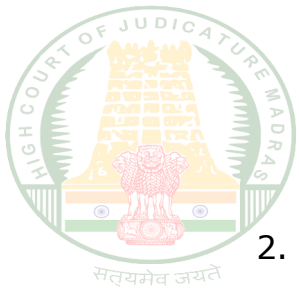
Mr.S.Kannan
Mr.Vignesh Kumar.K

For Respondent:

Ms.G.Dhana Madhri,
Government Counsel (Tax)

ORDER

An order dated 08.12.2025 is assailed primarily on the ground of breach of principles of natural justice.



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2. Ms.G.Dhana Madhri, learned Government Counsel (Tax), accepts

notice for the respondents.

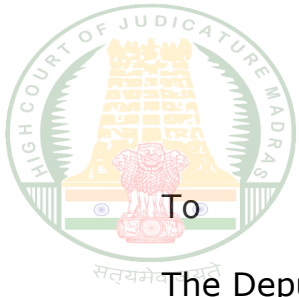
3. Learned counsel for the petitioner submits that about 10% of the disputed tax demand was paid pursuant to the impugned order. He submits that the petitioner would remit an additional 15% of disputed tax demand as a condition for remand. An endorsement to that effect is made on the bundle.

4. Subject to the remittance of additional 15% of the disputed tax demand, as agreed to, after verifying and giving credit to the amount that was already paid, 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 the petitioner complying with the conditional order.

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
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To
The Deputy State Tax Officer 1
Office of the Deputy Commercial Tax Officer,
Kuniyamuthur Assessment Circle,
Coimbatore.



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SENTHILKUMAR RAMAMOORTHY, J.

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