



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 21908 of 2026

and

W.M.P. Nos.23758 and 23759 of 2026

M/s. Metha Super Stores
Rep by its Proprietor- Jerry Emmanuel,
9/244, Dharmapuri Main Road RC Chetty Patty,
Omalur, Salem 636 455,

..Petitioner

Vs

The Deputy State Tax Officer - 1 (ST)
Office of the Deputy Commercial Tax Officer
Omalur Assessment Circle Salem-II

..Respondent

Petition filed under Article 226 of the Constitution of India, praying for issuance of writ of certiorari calling for the records relating to the impugned proceedings passed by the Respondent the Impugned Order in GSTIN 33AKGPJ1864M1ZZ/2021-22 dated 15.12.2025 along with the Consequential Order U/s 73 with Ref ZD3312252202530 dated 15.12.2025 for the Period 2021-22 to quash the same.

For Petitioner:

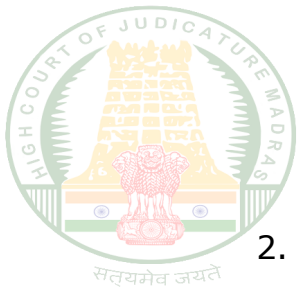
Ms.M.Priyadharshini
for M/s. R. Hemalatha

For Respondent:

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

ORDER

An order dated 15.12.2025 is assailed primarily on the ground of breach of principles of natural justice.



WEB COPY

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

notice for the respondent.

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.

18.06.2026

Index: Yes/No
Neutral Citation: Yes/No
mmi

To
The Deputy State Tax Officer - 1 (ST)
Office of the Deputy Commercial Tax Officer
Omalur Assessment Circle Salem-II.



WEB COPY

WP No. 21908 of 2



SENTHILKUMAR RAMAMOORTHY, J.

mmi

WP No. 21908 of 2026

18.06.2026