IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 23256 of 2026
and W.M.P.Nos.25224 & 25227 of 2026

M/S.Ravi Prasath Textiles
Represented by its proprietor Thangavelu, SF No.
131, Opposite to Nagamatha Temple,
Kannampalayam, Sulur Coimbatore- 641402.

..Petitioner(s)

Vs

The Assistant Commissioner (ST)
Palladam-2 assessment circle,
Tiruppur.

..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 on the files of respondent in Impugned Order vide GSTIN 33ALDPK7932K1ZY /2021 - 2022 dated 05.12.2025 along with consequential order in form GST DRC-07 bearing a Ref No ZD 331225077160S dated 05.12.2025 for the Period 2021- 2022 and quash the same as arbitrary, against the principles of natural justice.

For Petitioner(s): M/s.S.Kannan
Vighnesh Kumar.K

For Respondent(s): Mr.R.Sethu Prabakaran, Government Counsel (Tax)

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ORDER

An order dated 05.12.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Mr.R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice on behalf of the 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 25% 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 25% 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 25% 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.

30-06-2026

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

To

The Assistant Commissioner (ST)
Palladam-2 assessment circle, Tiruppur.

SENTHILKUMAR RAMAMOORTHY, J.

RNA

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