



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 23291 of 2026
and W.M.P.Nos.25263 & 25266 of 2026**

M/s.Todays Mobile
Represented by its Proprietor Yusuf Froshkhan
295, Kannusamy Gounder Street,
Rathinapuri, Sanganoor Road,
Coimbatore -641027

..Petitioner(s)

Vs

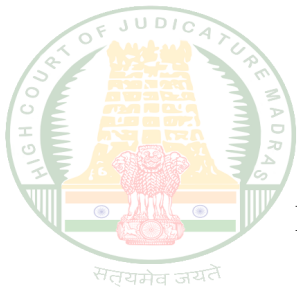
The Deputy State Tax Officer 2
Office of the Deputy Commercial Tax Officer,
Thudiyalur Assessment Circle
Coimbatore.

..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 the Respondent in Impugned Order vide GSTIN 33AAVPF1378H1ZJ/ 2021- 22 dated 04.11.2025 along with consequential order in form GST DRC-07 bearing a Ref No ZD331125054039O dated 04.11.2025 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



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For Respondent(s):

Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)

ORDER

An order dated 04.11.2025 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 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 Deputy State Tax Officer 2
Office of the Deputy Commercial Tax Officer,
Thudiyalur Assessment Circle
Coimbatore.



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WP No. 23291 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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