



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 22375 of 2026
and WMP.Nos.24276 & 24278 of 2026**

M/s. Lakshmi Net Work,
Rep By Its Proprietor, B Manimaran
No.215, Uthangarai,
Krishnagiri 635207.

..Petitioner

Vs

The Deputy State Tax Office - 1
Harur Assessment Circle, Harur.

..Respondent

Prayer : Writ Petition is 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 his proceeding in GSTIN - 33AACCL3199A1ZU/ 2018-19 dated and quash the proceeding dated 05.12.2025 passed therein.

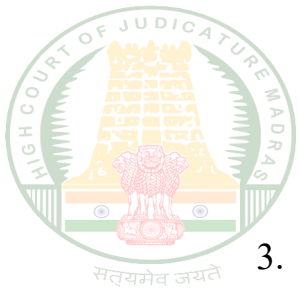
For Petitioner: Mr. M.Parvesh Musharaf

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

ORDER

An order dated 05.12.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.

2. Mr. R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice on behalf of 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 as a condition for remand. 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. In view of the impugned order being set aside, the attachment, if any, of the bank account of the petitioner in relation to the impugned order shall stand raised.

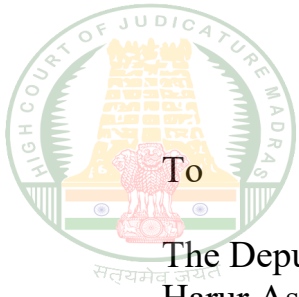
5. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

23-06-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ



To

The Deputy State Tax Office - 1
Harur Assessment Circle, Harur.

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WP No. 22375 of 2





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WP No. 22375 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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