



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP Nos.22490, 22497 & 22496 of 2026
and WMP No. 24419, 24425 & 24429 of 2026**

M/s. Venkata Rami Reddy Constructions
Rep by its Managing Partner Thunga Venkata
Rami Reddy Jagir Reddipatti, 01/65-A,
N51/1/35/A Jagir Ammapalayam, Salem
Tamil Nadu-636302

..Petitioner(s) in all
WP's

Vs

1. Assistant Commissioner (ST)
Suramangalam Assessment Circle,
Integrated Commercial taxes Building,
Survey No.17-2, Ward J, Block-3
Pitchards Road, Hasthampatti, Salem,
Tamil Nadu-636 007
2. Appellate Deputy Commissioner GST Appeal
Integrated Commercial Taxes Building
Survey No. 17-2, Ward J, Block-3
Pitchards Road Hasthampatti, Salem,
Tamil Nadu- 636007

..Respondent(s) in all
WP's

PRAYER in W.P.No.22490 of 2026: Writ Petition filed under Article 226 of

The Constitution of India praying for the issuance of a Writ of Certiorari, call



for the records of the 1st respondent in Ref No. ZD3308253665831 and quash the order dt. 30.08.2025 passed therein.

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PRAYER in W.P.No.22496 of 2026: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari, call for the records of the 1st respondent in Ref No. ZD331225441338J and quash the order dt. 30.12.2025 passed therein.

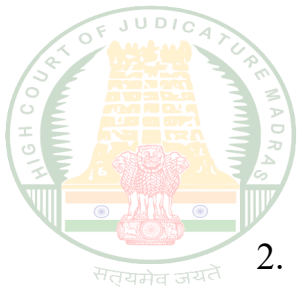
PRAYER in W.P.No.22497 of 2026: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari, call for the records of the 1st respondent in Ref No. ZD3308253667118 and quash the order dt. 30.08.2025 passed therein.

For Petitioner(s): Ms.S.Jecintha
in all WP's for Mr.Murali Krishnan L.

For Respondent(s): Ms.G.Dhana Madhri,
in all WP's Government Counsel (Tax)

COMMON ORDER

In these three writ petitions, orders in original determining the tax and other liabilities of the petitioner are challenged on the ground that the petitioner did not have a reasonable opportunity to produce supporting documents.



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2. Learned counsel for the petitioner submits that the petitioner was suffering from cancer and could not lodge the statutory appeal in time. She adds that the petitioner had provided relevant tax invoices and delivery challans, but the Assessing Officer rejected the claim for Input Tax Credit.

3. Ms.G.Dhana Madhri, learned Government Counsel (Tax), accepts notice for the respondent.

4. On perusal of orders impugned herein, it appears that a finding has been recorded that delivery challans were not submitted. The documents placed on record, include invoices and delivery challans. In these circumstances, subject to putting the petitioner on terms, re-consideration is warranted.

5. Learned counsel for the petitioner submits that a 10% pre-deposit was made while lodging the appeals. After giving credit thereto, she submits that an additional 15% of the tax demand in each order would be remitted within **thirty days** as a condition for remand. An endorsement has been made to that effect on the bundle.

6. Subject to verifying and confirming that an additional 15% of the tax demanded under each order has been remitted within **thirty days** from the date



of receipt of a copy of this order, the orders impugned herein are set aside and these matters are remanded for re-consideration. After providing a reasonable opportunity to the petitioner, fresh orders shall be issued within **three months** from the date of remittance of an additional 15% of the tax demand.

7. These writ petitions are disposed of on the above terms. Consequently, connected writ miscellaneous petitions are closed. There shall be no order as to costs.

24-06-2026

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

1. Assistant Commissioner (ST)
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SENTHILKUMAR RAMAMOORTHY J.

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