



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-06-2026

WEB COPY

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 22656 of 2026
and W.M.P.Nos.24568 & 24570 of 2026**

Mottaian Ilaya Perumal
M/s. Sri Lakshmi Venkateswara Enterprises
1/51D Virudchalam Main Road,
Annai Therasa Nagar Ulundurpet,
Viluppuram - 606107

..Petitioner(s)

Vs

The State Tax officer
Kallakurichi,
no 33/1 Nepal Street
Kallakurichi

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari, quash the same as illegal, arbitrary and devoid of merit of the Respondent impugned order dated 07.04.2025 with GSTIN 33ADRPI2422C1Z1/ 2020 - 21 passed under the Tamil Nadu Goods and Service Tax Act ('Act') for the year 2020 - 21 along with the summary order u/s 74 dated 07.04.2025 with reference number ZD330425066190P impugned order.



WEB COPY

WP No. 22656 of 2



For Petitioner(s):

Mr.G. Sudhakar

For Respondent(s):

Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)

ORDER

An order dated 07.04.2025 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. Subject to fulfilment of the above condition, the bank attachment shall stand raised.

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.

24-06-2026

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

To

The State Tax officer
Kallakurichi
no 33/1 Nepal Street
Kallakurichi



WEB COPY

WP No. 22656 of 2



SENTHILKUMAR RAMAMOORTHY, J.

RNA

**WP No. 22656 of 2026
and W.M.P.Nos.24568 & 24570 of 2026**

24-06-2026