



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-06-2026

WEB COPY

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 22475 of 2026
and W.M.P.Nos.24409 & 24410 of 2026**

M/s Annai Medicals
Represented by its proprietor C. Saraswathi
413, Sundaram Street-1,
Maruthamalai Main Road,
P N Pudur, Coimbatore 641041.

..Petitioner(s)

Vs

The Deputy State Tax Officer
Office of the Deputy Commercial Tax officer
Perur 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, call for the records on the files
of Respondent in the Impugned Order in GSTIN 33AZPPS0048C1Z1 /2021 -
2022 dated 22.12.2025 along with consequential order in form DRC-07 bearing
a Ref No 7ZD3312253401655 dated 22.12.2025 for the Period 2021- 2022 and
quash same as arbitrary, against the principles of natural justice.

For Petitioner(s):

M/s.S. Kannan
Vignesh Kumar. K.M



WEB COPY



For Respondent(s):

Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)

ORDER

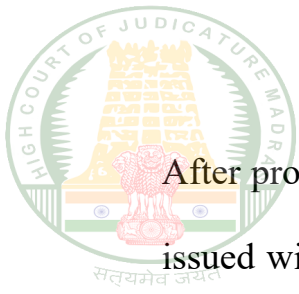
An order dated 22.12.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

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 shortly after the period of limitation expired.

4. On instructions, learned counsel for the petitioner agrees to remit 50% 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 50% 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 50% 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.

23-06-2026

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

To

The Deputy State Tax Officer
Office of the Deputy Commercial Tax officer
Perur Assessment Circle,
Coimbatore



WEB COPY

WP No. 22475 of 2



SENTHILKUMAR RAMAMOORTHY, J.

RNA

**WP No. 22475 of 2026
and W.M.P.Nos.24409 & 24410 of 2026**

23-06-2026