



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-06-2026

CORAM

WEB COPY

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 22722 of 2026

and W.M.P.Nos.24641, 24643 & 24646 of 2026

The Vintage for Men
Represented by its Proprietor,
Mr J A M Yaser Arahfath
40/151A, Old Police Station Road,
Kothagiri, The Nilgiris Tamil Nadu 643217

..Petitioner(s)

Vs

1. Deputy State Tax Officer I
Kothagiri Assessment Circle,
44/149 Queen Hill road, Ramchand,
Kothagiri , The Nilgiris Tamil Nadu 643217
2. State Tax Officer (FAC)
Kothagiri Assessment Circle
44/149, Queen Hill Road, Ramchand,
Kothagiri, The Nilgiris , Tamil Nadu 643 217
3. The Branch Manager, State Bank of India
Unity Shopping Arcade, Mettupalayam Road,
Kothagiri, The Nilgiris Tamil Nadu 643 217
4. Deputy Commissioner (ST) (GST) (Appeals),
Coimbatore Commercial Taxes Building,
Dr. Balasundaram Road, Coimbatore 641018

..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 relating
to the impugned order no. ZD331225114787E dated 08.12.2025 passed by the
1st Respondent under Section 73 of the Central Goods and Services Tax Act,



2017 read with the corresponding provision under the Tamil Nadu Goods and Services Tax Act, 2017 for the year 2021-22, and quash the same.

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For Petitioner(s):

Ms.Abirami S

For Respondent(s):

Mr.R.Sethu Prabakaran,
Government Counsel (Tax) for R1, R2 & R4

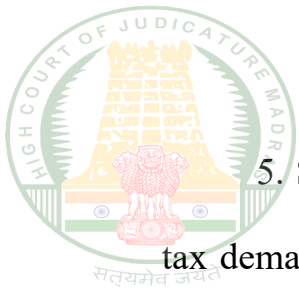
ORDER

An order dated 08.12.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Mr.R.Sethu Prabakaran, 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
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To

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WP No. 22722 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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