



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-06-2026

WEB COPY

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 22919 of 2026
and W.M.P.Nos.24822 & 24827 of 2026**

Habibrahiman
Proprietor of Sun Traders,
No.275, MMA Market, South Ukkadam,
Coimbatore-641 001

..Petitioner(s)

Vs

The Assistant Commissioner (ST)
Big Bazaar Assessment Circle,
Coimbatore -641 018

..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 of the Respondent relating to the Impugned Order dated on 28.12.2023 proceedings in GSTIN 33ABSPH4016Q1ZA/2018-19 along with consequential order in DRC-07 with Ref No. ZD331223245623Q passed by the Respondent, so far as the Petitioner herein is concerned, quash the same as illegal, invalid, arbitrary and devoid of merits.

For Petitioner(s): M/s. James Victor Rajkumar

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



ORDER

WEB COPY

An order dated 28.12.2023 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 100% 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 100% 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 100% 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.

25-06-2026

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

To

The Assistant Commissioner (ST)
Big Bazaar Assessment Circle,
Coimbatore -641 018



WEB COPY

WP No. 22919 of 2



SENTHILKUMAR RAMAMOORTHY, J.

RNA

**WP No. 22919 of 2026
and W.M.P.Nos.24822 & 24827 of 2026**

25-06-2026