



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 22905 of 2026
and W.M.P.Nos.24828 & 24829 of 2026**

Tvl SRI NIVASHINI COTTONS
Represented by Its Proprietor
Mr N.Marudhachalamoorthy
S/o Nanjappa Mudali
No.3/176, Sri Andavar Mills,
Coimbatore Road, Annur
,Coimbatore 641653

..Petitioner(s)

Vs

The Assistant Commissioner ST
Avinashi Assessment Circle
Avinash, Tiruppur District

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorari, to call for the impugned Order
dated 30.04.2024 in Form GST DRC-07 bearing Reference
No.ZD330424253368D along with its annexure in Petitioners GSTIN
33BHHPM6918E1ZD for the FY 2018-2019 passed by the respondent and
quash the same.

For Petitioner(s):

Mr.Sathiyaraj E.



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For Respondent(s):

Mr.R.Sethu Prabakaran,
Government Counsel (Tax)

ORDER

An order dated 30.04.2024 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 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.

25-06-2026

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

To

The Assistant Commissioner ST
Avinashi Assessment Circle
Avinash, Tiruppur District



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SENTHILKUMAR RAMAMOORTHY, J.

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