



W.P.No.23293 of 2026

WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-06-2026

CORAM

THE HON'BLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.23293 of 2026
and
W.M.P.Nos.25264 & 25265 of 2026

Sri Sivam Coirs,
Rep. by its Prop. K.Arun Prasath,
369/3G, Amsagoundanoor,
Reddiarur, Anaimalai,
Pollachi – 642007.

..Petitioner(s)

Vs

The State Tax Officer,
Pollachi Rural Assessment Circle,
Commercial Taxes Building,
Pollachi – 642001.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, calling for the records of the respondent in his proceedings in GSTIN:33BJCPA2488N2Z4/2021-2022 dated 22.12.2025 and quash the same as illegal.

For Petitioner(s): Mr.S.Ramanathan

For Respondent(s): Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)



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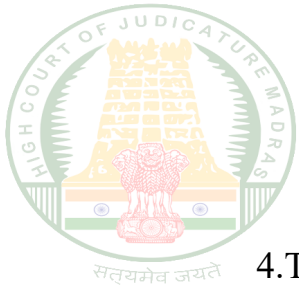
ORDER

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An order dated 22.12.2025 is assailed both on the ground of breach of principles of natural justice and on the ground of non-application of mind.

2.Adverting to the GSTR-3B return and the auto-populated GSTR-2B, learned counsel for the petitioner points out that the Input Tax Credit (ITC) reflected in the GSTR-2B return matches that reflected in the GSTR-3B return. Without considering these documents, he submits that the tax proposal was confirmed. Without prejudice, he submits that the petitioner agrees to remit a sum of Rs.2,00,000/- as a condition for remand. An endorsement has been made to that effect.

3.Subject to the remittance of a sum of Rs.2,00,000/- towards 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 reconsideration. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within three months from the date of remittance of a sum of Rs.2,00,000/- towards the disputed tax demand.



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4.The writ petition is disposed of on the above terms. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

30-06-2026

Index: No
Speaking order
Neutral Citation: No
hvk

To

The State Tax Officer,
Pollachi Rural Assessment Circle,
Commercial Taxes Building,
Pollachi 642 001.



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