IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-06-2026

CORAM

THE HON'BLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.23309 of 2026
and
W.M.P.Nos.25277 & 25278 of 2026

M/S.Sri Leela Dairy
Represented by its proprietor Radha,
SF 841/2, Kutty Goundenpathy, Kumitpathi,
Thirumalayampalayam, Coimbatore 641105

..Petitioner(s)

Vs

The Assistant Commissioner (ST) (FAC)
Office of the Commercial Tax Officer,
Perur Assessment Circle, Coimbatore.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, to call for the records of the respondent in the impugned order in GSTIN33BKXPR9981D1ZA /2021 -2022 dated 22.12.2025 along with consequential order in form DRC-07 bearing a Ref No.ZD331225337221X dated 22.12.2025 for the period 2021- 2022 and quash the same as it is being contrary to the provision of CGST Act, 2017.

For Petitioner(s): Mr.S.Kannan

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

ORDER

An order dated 21.12.2025 is assailed on the ground that the petitioner was not provided reasonable opportunity to provide supporting documents before confirming the tax proposals.

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 the tax proposal was affirmed on the ground that the petitioner had not replied to the show cause notice or participated in hearings.

4.On instructions, learned counsel for the petitioner agrees to pay 50% of the disputed tax demand as a condition for remand. An endorsement to that effect is made on the bundle.

5.Subject to the condition that the petitioner remits 50% of the disputed tax demand, as agreed to, 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 miscellaneous petitions are closed. There shall be no order as to costs.

30-06-2026

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

To

The Assistant Commissioner (ST) (FAC),
Office of the Commercial Tax Officer,
Perur Assessment Circle,
Coimbatore.

SENTHILKUMAR RAMAMOORTHY, J.

hvk

W.P.No.23309 of 2026

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