



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 23218 of 2026
and WMP.Nos.25176 & 25179 of 2026**

Tvl.Arupadai Alagan Corporate
rep by its Prop. P.Ramkumar,
No.40/1, Pollachi - Palakad Road,
Pollachi-642 001.

..Petitioner

Vs

The Deputy State Tax Officer 2
Pollachi (East) Assessment Circle,
Commercial Taxes Building,
Pollachi-642 001.

..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records of the Respondent in his proceedings in GSTIN.33AMXPR1288E1ZL/2021-2022 dated 27.12.2025 and quash the same as illegal.

For Petitioner:

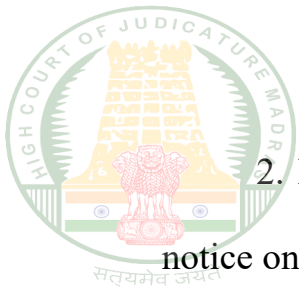
Mr. S.Ramanathan

For Respondent:

Mr. R. Sethu Prabakaran
Government Counsel (Tax)

ORDER

An order dated 27.12.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.



2. Mr. R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

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3. The period of limitation for filing an appeal has expired. On instructions, learned counsel for the petitioner agrees to pay 25% of the disputed tax demand as a condition for remand. An endorsement to that effect is made on the bundle.

4. Subject to the condition that the petitioner remits 25% 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 25% of the disputed tax demand.

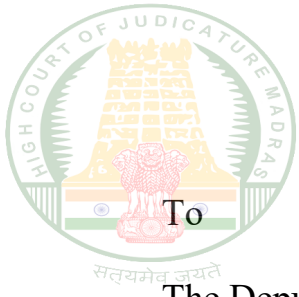
5. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

29-06-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ



WP No. 23218 of 2



To

The Deputy State Tax Officer 2
Pollachi (East) Assessment Circle,
Commercial Taxes Building,
Pollachi-642 001.



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WP No. 23218 of 2



SENTHILKUMAR RAMAMOORTHY, J.

KJ

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