



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01-07-2026

CORAM

WEB COPY

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 23373 of 2026
and WMP.No.25335 of 2026**

M/s. K G Creation
Rep by its proprietor Sarita Sharma
23 KRR Layout Main Road, Tiruppur 641604.

..Petitioner

Vs

The Assistant Commissioner (ST)
Central -II Assessment Circle, Tiruppur.

..Respondent

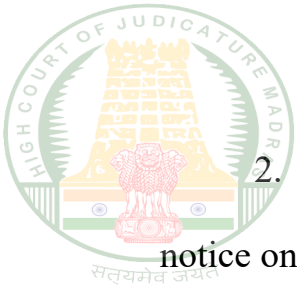
Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records of the Respondent in the impugned Order in GSTIN 33DRHPS3800K1ZO / 2021 - 2022 dated 19.12.2025 along with consequential order in form DRC-07 bearing a Ref No.ZD331225315458I dated 19.12.2025 for the Period 2021 - 2022 and quash the same arbitrary, against the principles of natural justice.

For Petitioner: Mr. S.Kannan
Mr. Vighnesh Kumar .K

For Respondent: Ms. G. Dhana Madhri
Government Counsel (Tax)

ORDER

An order dated 19.12.2025 is impugned primarily on the ground that the petitioner did not have a reasonable opportunity to submit supporting documents.



2. Ms. G. Dhana Madhri, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

WEB COPY

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 petition is closed. There shall be no order as to costs.

01-07-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ



WP No. 23373 of 2



To

The Assistant Commissioner (ST)
Central -II Assessment Circle
Tiruppur.



WEB COPY

WP No. 23373 of 2



SENTHILKUMAR RAMAMOORTHY, J.

KJ

WP No. 23373 of 2026
and WMP.No.25335 of 2026

01-07-2026