



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01-07-2026

CORAM

WEB COPY

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 23369 of 2026
and WMP.No.25328 of 2026**

Sathya Lifespaces Private Limited
Rep. by its Director Mr.Gurusankar Kailash
No. 221, Chinnammal Nagar,
Edayarpalayam vadavalli Road,
Coimbatore, Tamil Nadu 641 041.

..Petitioner

Vs

Deputy State Tax Officer (ST)-1
Vadavalli Assessment Circle
Coimbatore.

..Respondent

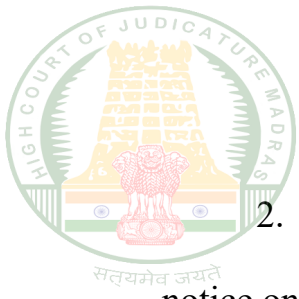
Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records relating to the Order VIDE Reference No.ZD331125233294R in GSTIN 33ABDCS9069E1Z7/2021-22 dated 13.11.2025 passed by the respondent and to quash the same as arbitrary, contrary to the settled law and unsustainable in law.

For Petitioner: Mr. M.A.Mudimannan

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

ORDER

An order dated 13.11.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.



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

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.

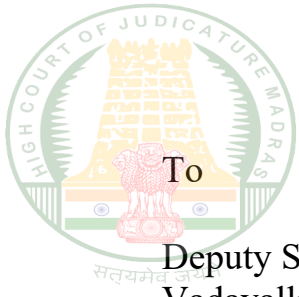
5. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petition is closed. There shall be no order as to costs.

01-07-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ



To

Deputy State Tax officer (ST)-1
Vadavalli Assessment Circle
Coimbatore.

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SENTHILKUMAR RAMAMOORTHY, J.

KJ

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