



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 17840 of 2026
and WMP.Nos.19171 & 19172 of 2026**

C V Srinivasan And Co
Represented by its Partner Ms.Sureshbabu Latha,
GSTIN-33AAHFC4710B1Z4442,
R.G Street, Town Hall,
Coimbatore, TamilNadu – 641018.

..Petitioner

Vs

The Assistant Commissioner (ST) (FAC),
R.G. Street Assessment Circle, Coimbatore,
4th Floor, CTO Complex,
Dr. Balasundaram Road,
Coimbatore -641 018.

..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus calling for the records relating to the Impugned Order bearing Reference GSTIN : 33AAKFC4710B1Z4/ 2021-22 along with DRC 07 bearing Reference No. ZD330925242650F dated 19.09.2025 passed by the Respondent and quash the same as the same being arbitrary, passed in violation of the principles of natural justice and also in violation of Articles 14, 19 (1) (g) and 265 of the Constitution and subsequently direct the Respondent to lift the bank attachment made.



For Petitioner:

Ms. N.Asmitha
for Mr.G Natarajan

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For Respondent:

Mr. R.Sethu Prabakaran, Govt. Counsel(T)

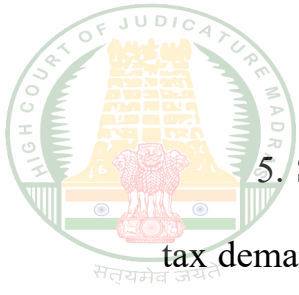
ORDER

An order dated 19.09.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

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

3. On perusal of the impugned order, it is evident that such order was issued without hearing the petitioner. The writ petition has been filed shortly after the period of limitation expired.

4. Learned counsel for the petitioner submits that a sum of Rs.27,696/- was recovered towards SGST dues. On instructions, learned counsel for the petitioner consents to pay 25% of the disputed tax demand as a condition for remand subject to adjustments thereof. An endorsement to that effect has been made on the bundle.



5. Subject to the condition that the petitioner remits 25% of the disputed tax demand, after adjusting the sum of Rs.27,696/- on verification, 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.

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.

02-06-2026

Index: Yes/No

Neutral Citation: Yes/No

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To

The Assistant Commissioner (ST) (FAC),
R.G. Street Assessment Circle, Coimbatore,
4th Floor, CTO Complex,
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Coimbatore -641 018.



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SENTHILKUMAR RAMAMOORTHY, J.

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