



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 17435 of 2026
and WMP.Nos.18695 & 18696 of 2026**

M/s. Arunkumar Associates
Represented by its Managing Partner
Mrs Poongodi Natarajan,
No.6/1116-1, CEB Colony, Paramathi Road,
Namakkal 637 001.

..Petitioner

Vs

The Deputy State Tax Officer-1,
Namakkal Assessment Circle,
Namakkal.

..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for records leading to the issuance of assessment order bearing reference GSTIN: 33ABUFA5572E1ZA / 2021-2022 dated 18.11.2025 passed by the Respondent herein and quash the same.

For Petitioner: Ms. Sri Harini S P

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

ORDER

An order dated 18.11.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.



2. Ms. Amirta Poonkodi Dinakaran, 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. 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.

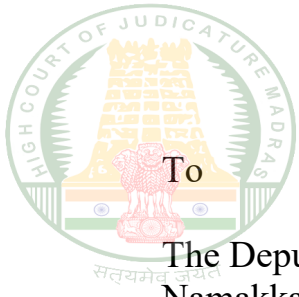
5. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

02-06-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ



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To

The Deputy State Tax Officer-1,
Namakkal Assessment Circle,
Namakkal.

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SENTHILKUMAR RAMAMOORTHY, J.

KJ

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