

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02-06-2026

CORAM

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 18245 of 2026
and
WMP Nos. 19959 & 19960 of 2026**

Nikasutapes Belt
Represented by its Proprietor
Mr.Karthikeyan Vellingiri
No.6/268-W, Sri Krishna Paradise
Kaveri Nagar, Pattanam to Vellalore Road
Coimbatore 641 016.

..Petitioner(s)

Vs

The State Tax Officer/
The Commercial Tax Officer,
Singanallur South Circle,
2nd Floor, Commercial Taxes Buildings,
Dr. Balasundaram Road,
Coimbatore -641 018.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a writ of Certiorari, to call for records from the file of the Respondent in impugned Order passed in GSTN 33ADMPV7667F1ZY/2021-22 dated 15.11.2025 and impugned Reference No.ZD331125268374G in GSTIN/ID 33ADMPV7 667F1ZY dated 15.11.2025 passed for the F.Y.2021-22 and quash the same as illegal and violative of principles of natural justice.

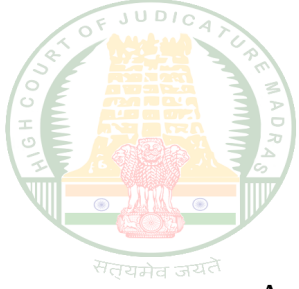
For Petitioner(s):

Mr.K Sankaranarayanan

For Respondent(s):

Mr.R.Sethu Prabakaran

Government Counsel (Tax)



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ORDER

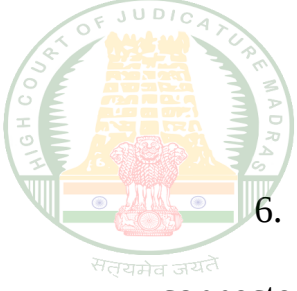
An order dated 15.11.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

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. On instructions, learned counsel for the petitioner agrees to remit 25% of the disputed tax demand as a condition for remand. 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 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.

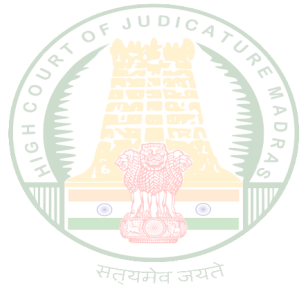
02-06-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

Jeni

To

The State Tax Officer/
The Commercial Tax Officer,
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2nd Floor, Commercial Taxes Buildings,
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Coimbatore -641 018.



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SENTHILKUMAR RAMAMOORTHY, J.

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