



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 18864 of 2026
and W.M.P.Nos.20140 & 20143 of 2026**

Blue Moon DTH World
Represented by its Partner
Thiru D Shanawaz
676 -2 NGGOs Colony,
Bagalur Road, Hosur,
Krishnagiri District 635109

..Petitioner(s)

Vs

The Assistant Commissioner (ST)
Hosur (North) II Circle,
Hosur -635 109
Krishnagiri District.,

..Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, calling for the connected records pertaining to the impugned proceedings of the Respondent herein made in GSTIN 33AAFMB0625L1ZK /2020-21 dated 05/02/2025 and QUASH the same as illegal.

For Petitioner(s): M/s.Manoharan S Sundaram

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



ORDER

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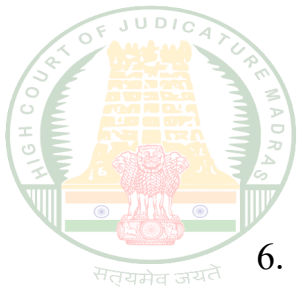
An order dated 05.02.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Ms.Amirta Poonkodi Dinakaran, 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 long 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.

05-06-2026

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

The Assistant Commissioner (ST)
Hosur (North) II Circle,
Hosur -635 109
Krishnagiri District.,



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SENTHILKUMAR RAMAMOORTHY, J.

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