



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 19048 of 2026
and W.M.P.Nos.20288 & 20291 of 2026**

M/s.Shri Durga and Co
Represented by its proprietor,
Mrs.Kalaiselvi (F/A 41 Years)
No 47, Sf No.82,
Nethajipuram, Coimbatore 641 033

..Petitioner(s)

Vs

The Assistant Commissioner (ST)
Singanallur North Assessment Circle,
Coimbatore

..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 records on the file of the Respondent and to quash the impugned assessment order dated 05.12.2025 bearing GSTIN no. 33ASIPK5606N1ZI/2021-22 passed by the Respondent as arbitrary.

For Petitioner(s):

Ms.Dhanalakshme. R
for Mr.J Ashish

For Respondent(s):

Mr.L.Gokulraj,
Government Counsel (Tax)



ORDER

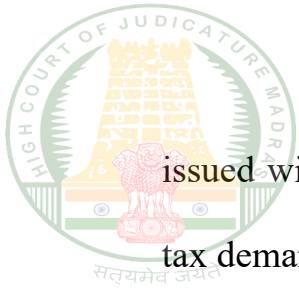
WEB COPY An order dated 05.12.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Mr.L.Gokulraj, learned Government Counsel (Tax), accepts notice on behalf of the respondents.

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 after the period of limitation expired.

4. Learned counsel for the petitioner submits that 10% of the disputed tax demand was paid earlier. She submits that the petitioner agrees to pay an additional 15% as a condition for remand. An endorsement has been made to that effect.

5. Subject to the condition that the petitioner remits 15% of the disputed tax demand, in addition to the 10% remitted earlier, 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 15% of the disputed tax demand.

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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.

08-06-2026

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

The Assistant Commissioner (ST)
Singanallur North Assessment Circle,
Coimbatore



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WP No. 19048 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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