

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-06-2026

CORAM

WEB COPY

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 19219 of 2026

and WMP.Nos.20496 & 20498 of 2026

Tvl.New Cotton World
Rep. by its Proprietor R.Kumar
No.36, C4, Badapalli,
Uthangarai, Krishnagiri-635 306.

..Petitioner

Vs

The Deputy State Tax Officer-2
Harur Assessment Circle.

..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records of the respondent in his proceeding in GSTIN - 33CHAPK4778G1ZB/ 2021-2022 and quash the proceeding dated 14.11.2025 passed therein.

For Petitioner:

Mr. M. Parvesh Musharaf

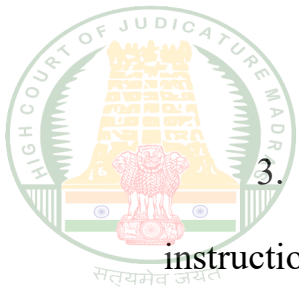
For Respondent:

Ms. Amirta Poonkodi Dinakaran
Government Counsel (Tax)

ORDER

An order dated 14.11.2025 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. In view of the impugned order being set aside, the attachment, if any, of the bank account of the petitioner shall stand raised.

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.

08-06-2026

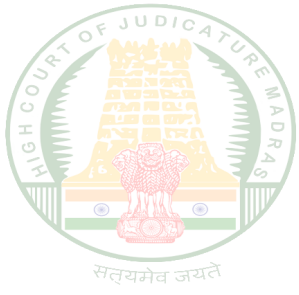
Index : Yes/No

Neutral Citation : Yes/No

KJ

To

The Deputy State Tax Officer-2
Harur Assessment Circle.



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SENTHILKUMAR RAMAMOORTHY, J.

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