



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 22150 of 2026

and

W.M.P. No.24036 of 2026

Green Planet Machines,
Rep. by its Partner Ms. Kanchana
R,S.F No.591, Lakshmi Nagar Back Side,
Katthirnaickenpalayam CRPF Road,
K. Vadamadurai Post,
Coimbatore, Tamil Nadu-641 017

..Petitioner

Vs

1. The Deputy State Tax Officer -2,
Periyanaicken Palayam Assessment Circle,
Coimbatore Tamilnadu.
2. The Appellate Deputy Commissioner (GST)
Goods and Service Tax,Coimbatore,
Tamil Nadu.

..Respondents

Petition filed under Article 226 of The Constitution of India praying for the issuance of a writ of certiorari to call for the records of the Impugned Assessment Order in Ref. No. ZD330225105721Y dated 12.02.2025 under Section 73 of the CGST/TNGST Act, 2017 and uploaded the same along with the summary of order in DRC07 for the Financial Year 2020-21 from the files of the first respondent herein and quash the same.

For Petitioner:

Ms.Kumudhaa.G.
for Ms.Aparna Nandakumar

For Respondents:

Ms.G.Dhana Madhri,
Government Counsel (Tax)



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ORDER

An order dated 12.02.2025 is impugned primarily on the ground of breach of principles of natural justice.

2. Ms.G.Dhana Madhri, learned Government Counsel (Tax), accepts notice for the respondents.

3. Learned counsel for the petitioner submits that about 15% of the disputed tax demand under the impugned order was recovered from the electronic credit ledger of the petitioner. This aspect is required to be verified. In addition, she submits that the petitioner would remit 10% of the disputed tax demand as a condition for remand within thirty days from the date of receipt of a copy of this order. She has made an endorsement to that effect on the bundle.

4. Subject to verifying and confirming that about 15% of the disputed tax demand was recovered earlier and subject further to the remittance of an additional 10% 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 the petitioner complying with the conditional order.



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5. The writ petition is disposed of on the above terms.

Consequently, connected miscellaneous petition is closed. There shall be no order as to costs.

22.06.2026

Index: Yes/No

Neutral Citation: Yes/No

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To

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Coimbatore Tamil Nadu.
2. The Appellate Deputy Commissioner (GST)
Goods and Service Tax,
Coimbatore, Tamil Nadu.



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SENTHILKUMAR RAMAMOORTHY, J.

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