



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 16-06-2026**

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**THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY**

**WP No. 21611 of 2026  
and W.M.P.Nos.23402 & 23404 of 2026**

M/s Comander Veg Oil Industry  
Rep by its proprietor- Nafeesa Mohammed Ali,  
101, Park Road,  
Erode, Tamil Nadu-638001

..Petitioner(s)

Vs

The Assistant Commissioner ST  
Park Road, Circle,  
Erode

..Respondent(s)

**PRAYER:** Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari, calling for the records relating to the impugned proceedings passed by the Respondent in the impugned order in GSTIN 33ABPPN2809N1Z8/ 2020-21 dated 15.12.2025 along with the consequential proceedings under section 74 in FORM GST DRC 07 vide ref. no. ZD331225211089Q dated 15.12.2025 for the FY 2020-21 to quash the same.

For Petitioner(s): Ms.R. Hemalatha

For Respondent(s): Ms.G.Dhana Madhri,  
Government Counsel (Tax)

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## ORDER

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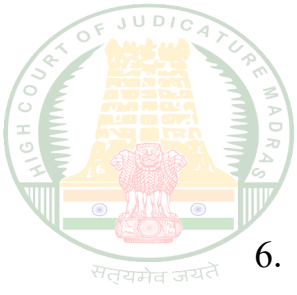
An order dated 15.12.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Ms.G.Dhana Madhri, 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 writ miscellaneous petitions are closed. There shall be no order as to costs.

**16-06-2026**

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

**To**

The Assistant Commissioner ST  
Park Road, Circle,  
Erode



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WP No. 21611 of 2



**SENTHILKUMAR RAMAMOORTHY, J.**

**RNA**

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