



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13-07-2026

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CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 25090 of 2026
and W.M.P.Nos.27373 & 27374 of 2026**

Tvl ARAFA CHICKEN PARK
Rep by its Partner Mr. Kajamohideen,
No.290, Mangalam Road,
Near Diamond Theatre,
Tirupur - 641604

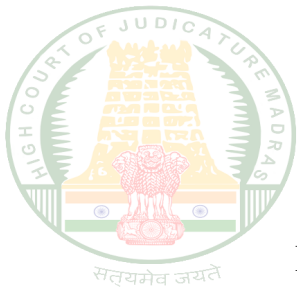
..Petitioner(s)

Vs

The Deputy State Tax Officer,
South Assessment circle,
Tiruppur-II, Ground Floor, Emperor Building
No.16, Indiranagar 1st street
Backside to C.S.I.Pauls church
Avinashi Road, Tiruppur-641 603

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorarified Mandamus, calling for the
records on the file of the Respondent in the impugned proceedings against the
impugned order bearing reference No. GSTIN 33ABIFA9145P1ZY/2020-2021
dated 26.02.2025 and subsequent rectification order bearing reference no.
GSTIN 33ABIFA9145P1ZY/2020-2021 dated 01.07.2025 passed by the
Respondent, under the provisions of CGST Act, 2017 and quash the same and
consequently direct the respondent to pass DE NOVO order.



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For Petitioner(s):

Mr.Lakshmi Narayanan S

For Respondent(s):

Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)

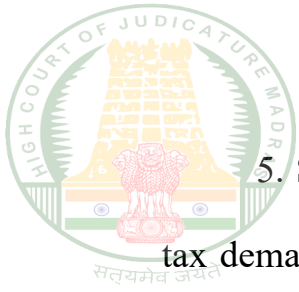
ORDER

An order dated 26.02.2025 is impugned primarily on the ground that the petitioner was not provided a reasonable opportunity to submit supporting documents and attend a personal hearing.

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 after the period of limitation expired.

4. On instructions, learned counsel for the petitioner agrees to remit 50% 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 50% 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 50% 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.

13-07-2026

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

To

The Deputy State Tax Officer,
South Assessment circle,
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Ground Floor, Emperor Building
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Backside to C.S.I. Pauls church
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Tiruppur-641 603



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WP No. 25090 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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