



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13-07-2026

WEB COPY

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 25200 of 2026
and W.M.P.Nos.27474, 27476, 27478 & 27479 of 2026**

Maaya Marketing
Represented by its Proprietor Mangilal
No. 564, Thomas Street,
Coimbatore - 641 001

..Petitioner(s)

Vs

The Deputy State Tax Officer
RG Street Circle,
Coimbatore-641 018

..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 order dated 01.12.2025 bearing reference no. ZD3312250085003 in Form DRC 07 and order dated 09.02.2026 bearing reference no. ZD330226062472N issued by the Respondent in respect of GSTIN 33BKJPM1314B1ZU / 2021-22, and quash the same as illegal, arbitrary, contrary to material facts and in violation of the principles of natural justice.

For Petitioner(s):

Mr.Raghunandan Sriram



WEB COPY

WP No. 25200 of 2



For Respondent(s):

Mr.R.Sethu Prabakaran,
Government Counsel (Tax)

ORDER

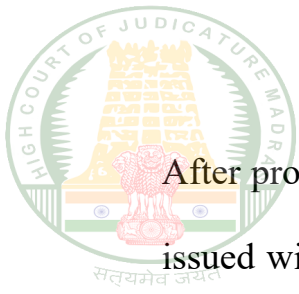
An order dated 01.12.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Mr.R.Sethu Prabakaran, 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 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.

13-07-2026

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

To

The Deputy State Tax Officer
RG Street Circle,
Coimbatore-641 018



WEB COPY

WP No. 25200 of 2



SENTHILKUMAR RAMAMOORTHY, J.

RNA

**WP No. 25200 of 2026
and W.M.P.Nos.27474, 27476, 27478 & 27479 of 2026**

13-07-2026