



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06-07-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 24050 of 2026
and WMP.Nos.26165 & 26167 of 2026**

Mohammed Shareff Mansoor Rahiman
Prop- A M R Industrials,
No. 115/2, Thayarammal Nagar, Singanallur,
Coimbatore 641005.

..Petitioner

Vs

The State Tax Officer
Singanallur South Circle,
Coimbatore 641 018.

..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records of the Respondent relating to the Impugned Ex-parte Order dated 15.11.2025 proceedings in GSTIN 33AIIPM7484J1ZS /2021-22 along with consequential order in DRC-07 with Ref No. ZD331125267022W passed by the Respondent, so far as the Petitioner herein is concerned, quash the same as illegal, invalid, arbitrary and devoid of merits.

For Petitioner: Mr. P.James Victor Rajkumar

For Respondent: Mr. R. Sethu Prabakaran
Government Counsel (Tax)

ORDER

An order dated 15.11.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.



2. Mr. R. Sethu Prabakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

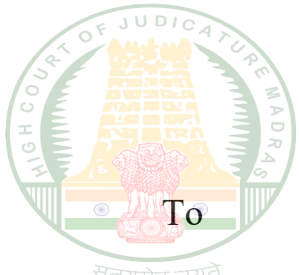
3. Learned counsel for the petitioner submits that the petitioner has lodged an appeal and the same was rejected solely on the ground of delay. On instructions, learned counsel for the petitioner agrees to pay 25% of the disputed tax demand as a condition for remand. An endorsement to that effect is 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.

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.

06-07-2026

Index : Yes/No
Neutral Citation : Yes/No
KJ



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To

The State Tax Officer
Singanallur South Circle,
Coimbatore 641 018.

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SENTHILKUMAR RAMAMOORTHY, J.

KJ

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