IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15-07-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 25470 of 2026
and W.M.P.Nos.27764 & 27769 of 2026

M/s.Sri Krishna Departmental Stores
(33ACIFS5290A1ZB)
Rep. by its partner S.Maniraja,
1/119, Meenkarai Main road,
Subbe Goundepudur, Sungam,
Pollachi 642103

..Petitioner(s)

Vs

The Deputy State Tax Officer 1
Pollachi West Assessment circle,
CT Building, Palghat Road,
Pollachi 642 001

..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 impugned order on the file of the Respondent vide GSTIN 33ACIFS5290A1ZB/2021-22 dated 30.12.2025 (DRC 07 Reference No. ZD331225444320X) and quash the same which was uploaded only in the GST Portal after cancellation of the Registration of the Petitioner and further direct the Respondent to pass assessment order afresh after providing opportunity of Personal Hearing.

For Petitioner(s): Mr.J Madhusuthanan

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

****

ORDER

An order dated 30.12.2025 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 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.

15-07-2026

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

To

The Deputy State Tax Officer 1
Pollachi West Assessment circle,
CT Building, Palghat Road,
Pollachi 642 001

SENTHILKUMAR RAMAMOORTHY, J.

RNA

WP No. 25470 of 2026
and W.M.P.Nos.27764 & 27769 of 2026

15-07-2026