



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 25539 of 2026
and W.M.P.No.27863 of 2026**

M/s.Thirumalai Meditex Private Limited
33AAFCT8083J1ZZ)
Rep. By Its Director S. Mahendran, No.2/2B
Nadupalayam, Peedampalli Post,
Coimbatore,-641 016

..Petitioner(s)

Vs

The Assistant Commissioner (st)
Palladam 2 Assessment Circle,
Pollachi Road, Palladam-641 664

..Respondent(s)

PRAAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorari, calling for the impugned order
on the file of Respondent vide GSTIN 33AAFCT8083J1ZZ/2021-22 dated
03.12.2025 and quash the same which was uploaded in Additional Notices and
Orders in the GST Portal.

For Petitioner(s): Mr. J.Madhusuthanan

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



ORDER

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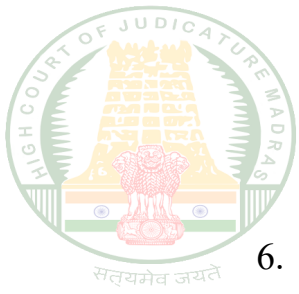
An order dated 03.12.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

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.



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6. The writ petition is disposed of on the above terms. Consequently, connected writ miscellaneous petition is 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

Assistant Commissioner (st)
Palladam 2 Assessment Circle,
Pollachi Road, Palladam-641 664



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SENTHILKUMAR RAMAMOORTHY, J.

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