



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-09-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 35017 of 2026
and WMP.Nos.38751 & 38755 of 2026**

M/s.GOKUL ENTERPRISES
Rep by its Proprietor Rudrappa Gokul,
No. 75, Siddah Gowder Building,
Commercial Road, Uthagamandalam 643 001.

..Petitioner

Vs

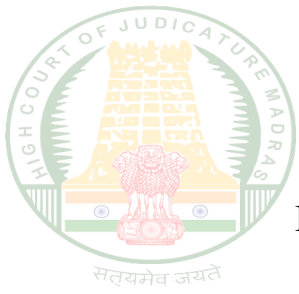
The Deputy State Tax Officer (ST)
Uthagai North Circle,
Uthagamandalam.

..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus calling for the records in GSTIN 33AKPPG1284MIZV/2021-22 Dated 05.12.2025 for the Tax Period 2021-22 on the file of the respondent and quash the same as being without jurisdiction and illegal and consequently direct the respondent to pass a speaking and reasoned order after considering the reply to be submitted by the petitioner and also hearing the petitioner in person.

For Petitioner:

Ms. M. Reena
for Mr. J. Bharathiraja



For Respondent:

Ms. G. Dhana Madhri
Special Government Pleader (T)

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ORDER

An order dated 05.12.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.

2. Ms. G. Dhana Madhri, learned Special Government Pleader (Tax), accepts notice on behalf of the respondent.

3. The period of limitation for filing an appeal has expired. 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 five 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.

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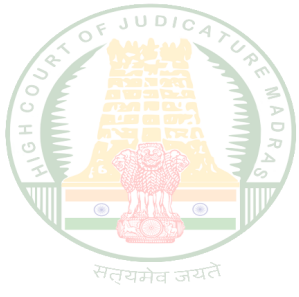
Index : Yes/No

Neutral Citation : Yes/No

KJ

To

The Deputy State Tax Officer (ST)
Uthagai North Circle,
Uthagamandalam.



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SENTHILKUMAR RAMAMOORTHY, J.

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