



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 24631 of 2026
and W.M.P.Nos.26862 & 26864 of 2026**

Sri Guperalakshmi Tex
Rep by, J. Raveendran Proprietor No. 102/34-A,
Rangadas Street, Jari Kondalampatti,
Salem - 636010.

..Petitioner(s)

Vs

The Assistant Commissioner (ST)
Kondalampatty, salem-I Assessment Circle, salem
District.

..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
records of the Respondent's order dated 06.11.2025, pertinent to the assessment
year 2021 - 2022 in GSTIN number 33ANQPR3231F1Z1 and quash the same
and consequently direct the Respondent to pass the fresh assessment order.

For Petitioner(s): Mr.K.Narayanan

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



ORDER

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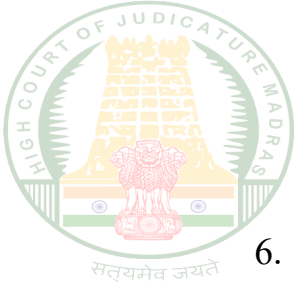
An order dated 06.11.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

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.



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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.

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

The Assistant Commissioner (ST)
Kondalampatty, salem-I Assessment Circle, salem
District.



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SENTHILKUMAR RAMAMOORTHY, J.

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