

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. 25472 of 2026
and W.M.P.Nos.27766 & 27768 of 2026**

M/s.Dhibisha Stores 33AYUPJ0044P1Z1
Rep by its Proprietor S.Jeyandran
77A/1, Thagoor Road, RVS Nagar
Ganapathy, coimbatore-641 006

..Petitioner(s)

Vs

1. The Deputy State Tax officer-1
Saravanampatti West Assessment circle
CT Building, Dr.Balasundaram Road
Coimbatore-641 018
2. The Assistant commissioner (ST)
Saravanampatti West Assessment circle
CT Building, Dr.Balasundaram Road
Coimbatore-641 018
3. The Branch Manager
State Bank of India
Nehru Avenue, Bharathyar Road
Maniyakarampalayam
coimbatore-641 006

..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 First Respondent vide GSTIN
33AYUPJ0044P1Z1/ 2021-22 dated 24.11.2025 and quash the same which was



uploaded only in the GST Portal after cancellation of the Registration of the Petitioner and further direct the First 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) for R1 & R2

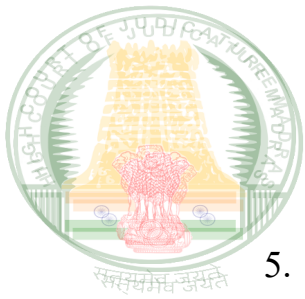
ORDER

An order dated 24.11.2025 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 respondents 1 and 2.

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.

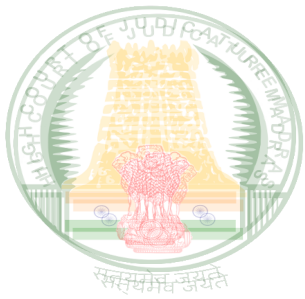
6. The writ petition is disposed of on the above terms. Consequently, connected writ miscellaneous petitions are closed. There shall be no order as to costs.

15-07-2026

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

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WP No. 25472 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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