



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 24380 of 2026
and W.M.P.Nos.26560 & 26562 of 2026**

Rojamani Industries
Rep. by its Proprietor Mr.P.Boopathi,
No. 2/97, Kavalakattuvalasu,
Kangayam, Tiruppur District,
Tamil Nadu 638108

..Petitioner(s)

Vs

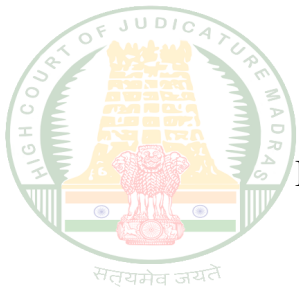
The Assistant Commissioner (ST)
Velakovil Assessment Circle.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari, calling for the records relating to the impugned proceedings of the Respondent in GSTIN 33BTSPB6138G1ZO/ 2018-19, culminating in the Assessment Order dated 29.08.2025, passed under Section 73 of the CGST/TNGST Act, 2017, bearing Reference No.ZD330825350733A, along with the consequential Form GST DRC-07 dated 29.08.2025, and quash all the impugned proceedings as passed contrary to the provisions of the CGST/TNGST Act, 2017, and against the principles of natural justice.

For Petitioner(s):

M/s.Samuel Rupesh Rajkumar



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For Respondent(s):

Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)

ORDER

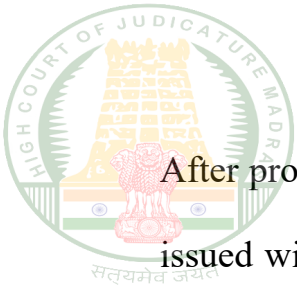
An order dated 29.08.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Ms.Amirta Poonkodi Dinakaran, 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.

07-07-2026
(1/2)

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

To

The Assistant Commissioner (ST)
Velakovil Assessment Circle.



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SENTHILKUMAR RAMAMOORTHY, J.

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