IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15-07-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 25538 of 2026
and W.M.P.Nos.27861 & 27864 of 2026

PS Textiles,
(Represented by its Proprietor P Sukumar)
15 A1, Kothukaran Kadu,Komarapalayam,
Namakkal - 638183.

..Petitioner(s)

Vs

Deputy State Tax Officer I,
Kumarapalayam Assessment Circle,
1st floor, tiruchengode road, RDO Office complex,
sankari - 637301.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, To calling for the records relating to the impugned order bearing Reference No. ZD330324137545K dated 21.03.2024, passed by the Respondent and quash the same as the same being arbitrary, passed in violation of the principles of natural justice and also in violation of Articles 14, 19 (1) (g) and 265 of the Constitution and consequently direct the Respondent to reconsider the case of the Petitioner afresh for the purpose of availing the benefit of waiver under the Amnesty Scheme introduced under Section 128A of the CGST/TNGST Acts.

For Petitioner(s): Mr.Anish G K

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

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ORDER

An order dated 21.03.2024 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. Learned counsel for the petitioner submits that about 82% of the tax demand under the impugned order was recovered. This aspect is required to be verified and confirmed.

5. Subject to verifying and confirming that about 82% of the tax demand was recovered pursuant to the impugned order, the impugned order is set aside so as to provide an opportunity to the petitioner to contest the tax demand on

merits. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within ***three months*** from the date of verifying and confirming the above mentioned recovery. Subject to such confirmation, the bank attachment shall stand raised.

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
RNA

To

Deputy State Tax Officer I, Kumarapalayam
Assessment Circle,
1st floor, tiruchengode road, RDO Office complex,
sankari - 637301.

SENTHILKUMAR RAMAMOORTHY, J.

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