



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 06-07-2026**

CORAM

**THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY**

**WP No. 24038 of 2026**

**and WMP.Nos.26144, 26147 & 26148 of 2026**

Muniyappan Selvaganesan  
Proprietor of Grace Power INC,  
D.No.3-1, P.U. Padasalai Street,  
Jalakandapuram, Salem 636 501.

..Petitioner

Vs

The State Tax Officer  
Edappadi Assessment Circle,  
Salem 637 105.

..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records of the Respondent relating to the Impugned *Ex parte* Order dated 19.11.2025 proceedings in GSTIN 33BFNPS5675A1Z9/2021-22 along with consequential order in DRC-07 with Ref No. ZD331125339375I passed by the Respondent, so far as the Petitioner herein is concerned, quash the same as illegal, invalid, arbitrary and devoid of merits.

For Petitioner: Mr. James Victor Rajkumar

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

**ORDER**

An order dated 19.11.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.



2. Mr. R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

3. Learned counsel for the petitioner submits that more than Rs.70,000/- was recovered pursuant to the impugned order. He submits that the petitioner would remit additional amounts so as to remit not less than 25% of the disputed tax demand in the aggregate as a condition for remand. He has made an endorsement for that purpose.

4. Subject to verifying and confirming that about Rs.70,000/- was recovered earlier and subject further to remittance of additional amounts so as to remit not less than 25% of the disputed tax demand in the aggregate 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 additional amounts as mentioned above. Subject to fulfilment of the above condition, the attachment, if any, of the bank account of the petitioner in relation to the impugned order shall stand raised.



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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**06-07-2026**

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

The State Tax Officer  
Edappadi Assessment Circle,  
Salem 637 105.



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**SENTHILKUMAR RAMAMOORTHY, J.**

KJ

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