



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 23817 of 2026
and W.M.P.Nos.25834 & 25837 of 2026**

Tvl Maheswari electronics
Rep By Its Authorized signatory
Mr G Sudarshana Reddy
S/o.M.Gopal Reddy
No L 52/1 3rd floor,
14th cross behind fernhill garden apartments
HSR Layout 6th sector,
VTC Bangalore South Bangalore district
Karnataka state-560102

..Petitioner(s)

Vs

1. The Commissioner of commercial Tax
Ezhilagam, chepauk
chennai-600 005
2. The deputy state tax officer 1 of alagapuram
circle salem, Room No 126 2nd floor integrated
commercial taxes building No 17 PITCHARDS
Road Hasthampatty Salem

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorari, to call for the record relating to
the order of the 2nd respondent order in order No.33AAYPK8578R1ZA dated
26.2.2025 and quash the same.



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For Petitioner(s):

Mr.B Ramesshkumaar

For Respondent(s):

Ms.G.Dhana Madhri,
Government Counsel (Tax)

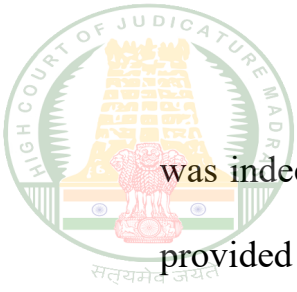
ORDER

An order dated 26.02.2025 is assailed on the ground that a personal hearing was not offered after the petitioner replied on 24.02.2025 to the show cause notice.

2. Learned counsel for the petitioner submits that a personal hearing was expressly requested for in reply dated 24.02.2025. Instead of offering a personal hearing, he submits that the impugned order was issued two days after the reply was sent. Without prejudice, he submits that the petitioner agrees to remit 25% of the disputed tax demand pertaining to defects 4 to 9 as a condition for remand. He has made an endorsement to that effect on the bundle.

3. Ms.G.Dhana Madhri, learned Government Counsel (Tax), accepts notice for the respondents. She submits that the petitioner's reply was duly considered and that three tax proposals were dropped on that basis.

4. As submitted by learned Government Counsel, the petitioner's reply



was indeed considered. However, it is noticeable that no personal hearing was provided in spite of an express request made in that regard and the impugned order was issued two days after the reply was sent. Subject to the petitioner remitting 25% of the tax demand pertaining to defects 4 to 9 within **thirty days** from the date of receipt of a copy of this order, the impugned order is partly set aside as regards defects 4 to 9 and the matter is remanded for re-consideration. After providing a reasonable opportunity to the petitioner pertaining to defects 4 to 9, a fresh order shall be issued within **three months** from the date of receipt of 25% of the disputed tax demand pertaining thereto.

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.

03-07-2026
(2/2)

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

To

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SENTHILKUMAR RAMAMOORTHY, J.

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