



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06-07-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP Nos. 22604 & 22606 of 2026

&

WMP Nos.24510, 24512, 24518 & 24519 of 2026

In both WPs

Tvl. KONGUNADU INFRASTRUCTURE LLP

Represented By Its Partner K.Thangavelu, No.

9/119A, Vazhai Thottam, Kolli Hills Main Road,

Kalanappanaickenpatti, Namakkal - 637404.

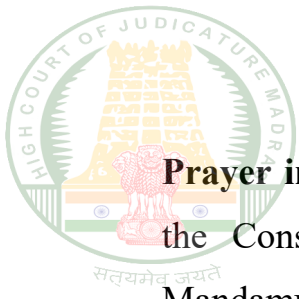
..Petitioner(s)

Vs

1. Joint Commissioner (ST),
Intelligence, Salem,
Commercial Taxes Buildings, Hasthampatti,
Salem – 636007.
2. State Tax Officer (FAC) Intelligence,
Salem/Commercial Tax Officer, Salem, Office
of the Joint Commissioner (ST), Intelligence,
Salem, Combined Commercial Tax Building,
Hasthampatti, Salem - 636007.

..Respondent(s)

Prayer in W.P.No.22604 of 2026 : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus calling for the records on the file of the Respondent and impugned order in Reference No. ZD3304242280501 passed by the 2ND Respondent under section 74 and 50 of the TNGST Act, 2017 dated 28.04.2024 for the Financial Year 2020-21 and quash the same as illegal and not in accordance with law and consequently direct the 2nd Respondent to conduct fresh assessment proceedings after providing a reasonable opportunity of hearing to the Petitioner in accordance with law.



Prayer in W.P.No.22606 of 2026 : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus calling for the records on the file of the Respondent and impugned order in Reference No. ZD330424228029M passed by the 2nd Respondent under Section 74 and 50 of the TNGST Act, 2017 dated 28.04.2024 for the Financial Year 2020-21 and quash the same as illegal and not in accordance with law and consequently direct the 2nd Respondent to conduct fresh assessment proceedings after providing a reasonable opportunity of hearing to the Petitioner in accordance with law.

In both WPs

For Petitioner(s): Ms.Vandana Vyas

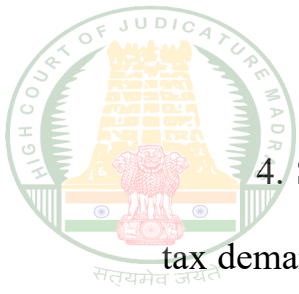
For Respondent(s): Ms.Amirta Poonkodi Dinakaran
Government Counsel (Tax)

COMMON ORDER

Assessment orders dated 28.04.2024 are assailed in both these writ petitions on the ground of alleged breach of principles of natural justice.

2. Ms. Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondents.

3. The period of limitation for filing appeals has expired. On instructions, learned counsel for the petitioner agrees to pay 50% of the disputed tax demand in respect of each assessment order. An endorsement to that effect is made on the bundle.



4. Subject to the condition that the petitioner remits 50% of the disputed tax demand in respect of each assessment order, as agreed to, within a period of four months from the date of receipt of a copy of this order, the impugned assessment orders are set aside and the matter is remanded for re-consideration. After providing a reasonable opportunity to the petitioner, fresh assessment orders shall be issued within three months from the date of remittance of 50% of the disputed tax demand.

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

06-07-2026

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

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SENTHILKUMAR RAMAMOORTHY, J.

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WEB COPY

To

1. The Joint Commissioner (ST),
Intelligence, Salem,
Commercial Taxes Buildings, Hasthampatti, Salem – 636007.

2. The State Tax Officer (FAC) Intelligence,
Salem/Commercial Tax Officer,
Salem, Office of the Joint Commissioner (ST),
Intelligence, Salem, Combined Commercial Tax Building,
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