



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03-07-2026

WEB COPY

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 23783 of 2026
and W.M.P.Nos.25770 & 25771 of 2026**

Jayaraman
(Trade Name.Jayaraman.S)
Rep by its Proprietor
268 D, Type II quarters,
Block 6, Neyveli,
Cuddalore-607 803

..Petitioner(s)

Vs

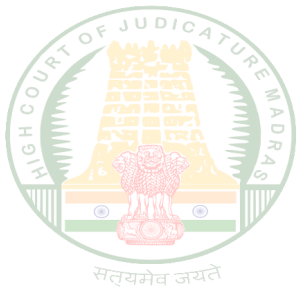
Deputy Commercial Tax officer
Panruti Rural, cuddalore
Cuddalore Tamilnadu

..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 of Order
of Assessment in DRC-07 bearing ReferenceZD330923127090R in GSTIN/ID
33ACDPJ7309J1ZP / APR 2019 - MAR 2020 dated 20.09.2023 passed by the
respondent and to quash the same.

For Petitioner(s): Mr.S.Maharajan

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



ORDER

WEB COPY

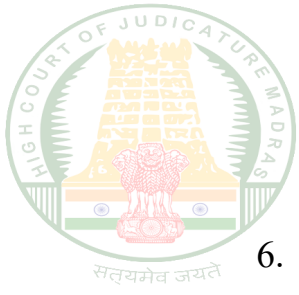
An order dated 20.09.2023 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

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. On instructions, learned counsel for the petitioner agrees to remit 100% 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 100% 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 100% of the disputed tax demand.



WEB COPY

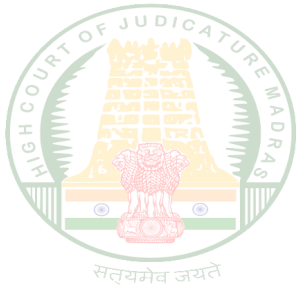
6. The writ petition is disposed of on the above terms. Consequently, connected writ miscellaneous petitions are closed. There shall be no order as to costs.

03-07-2026

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

To

Deputy Commercial Tax officer
Panruti Rural,
cuddalore
Cuddalore Tamilnadu



WEB COPY

WP No. 23783 of 2



SENTHILKUMAR RAMAMOORTHY, J.

RNA

**WP No. 23783 of 2026
and W.M.P.Nos.25770 & 25771 of 2026**

03-07-2026