



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 26397 of 2026
and W.M.P.Nos.28854 & 28858 of 2026**

Mrs.Sasikala Muthukrishnan
Proprietor of Shri Baba Packking ,
SF No.786/4, 786/7A, Narasan Thottam, Pinchu
Kuttai Road, Vellanapatti Village, Coimbatore,
Tamil Nadu, 641048

..Petitioner(s)

Vs

1. The State Tax Officer ST
Annur Assessment circle, Annur
2. The Commercial Tax Officer
ANNUR, Coimbatore-III

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari, call for the records of the original impugned order dated 12.11.2025 passed by the 1st Respondent and the impugned summary order dated 12.11.2025 passed by the 2nd Respondent, issued in form DRC-7 bearing reference number ZD331125205456R for the period April 2021 to March 2022, to quash the same.



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For Petitioner(s):

Ms.S.Gayathri

For Respondent(s):

Mr.R.Sethu Prabakaran,
Government Counsel (Tax)

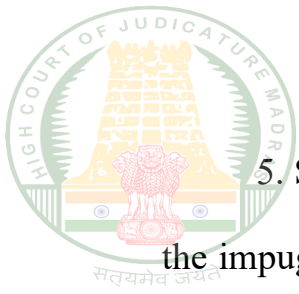
ORDER

An order dated 12.11.2025 is assailed primarily on the ground that the petitioner did not have a reasonable opportunity to submit supporting documents.

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

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 the 10% pre-deposit was made while lodging the appeal. On instructions, she submits that an additional 40% will be remitted as a condition for remand. An endorsement to that effect has been made on the bundle.



5. Subject to the remittance of an additional 40% of the tax demand under the impugned order 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 so as to provide a reasonable 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 remittance of the additional 40% of the tax demand.

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.

21-07-2026

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

To

1. The State Tax Officer ST
Annur Assessment circle, Annur
2. The Commercial Tax Officer
ANNUR, Coimbatore-III



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SENTHILKUMAR RAMAMOORTHY, J.

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