



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21-07-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WEB COPY

**WP Nos. 26386 & 26387 of 2026
and WMP.Nos.28840, 28842, 28847 & 28848 of 2026**

Vishwanathan Shanmugam
Proprietor of Tvl. Vani Shankar Medical,
No.22/5, P.J.Nehru Street,
Vaniyambadi, Tirupattur - 635 751.

..Petitioner

Vs

1. The Deputy Commercial Tax Officer
Vaniyambadi Assessment circle,
Office of the Assistant Commissioner (ST),
Pandit Jawaharlal Nehru Road,
Court Complex, Vaniyambadi 635751.
2. The Assistant Commissioner (ST)
Vaniyambadi Taxation Range,
Pandit Jawaharlal Nehru Road, Court Complex,
Vaniyambadi 635751.

..Respondents

Prayer in W.P.No.26386 of 2026 : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records pertaining to the impugned order issued vide FORM DRC-07 in Ref. No. ZD3312253992467 dated 26.12.2025 for the assessment year 2021 - 2022, by the 1st respondent and quash the same.

Prayer in W.P.No.26387 of 2026 : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records pertaining to the impugned order issued vide FORM DRC-07 in Ref.



No. ZD331225397222J dated 26.12.2025 for the assessment year 2018 - 2019,
by the 1st respondent and quash the same.

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For Petitioner:

Mr. Arvinth.S

For Respondents:

Mr. R. Sethu Prabakaran
Government Counsel (Tax)

COMMON ORDER

Assessment orders dated 26.12.2025 are assailed in these writ petitions 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 respondents.

3. The period of limitation for filing appeals has expired. On instructions, learned counsel for the petitioner agrees to pay 25% 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 25% of the disputed tax demand in respect of each assessment order, as agreed to, within thirty days from the date of receipt of a copy of this order, the impugned assessment orders are set aside and the matter is remanded to the first respondent 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 25% of the disputed tax demand.

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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.

21-07-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

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WP Nos. 26386 & 26387 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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