



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14-07-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP Nos. 25205 & 25208 of 2026
and WMP.Nos.27484 & 27486 of 2026**

M/s. Nakshathiram International
Rep by its proprietor Shri. Clintonrex,
No. 13/14, Thiruvalluvar Nagar,
SRP Mills opposite, Sivanathapuram,
Saravanapatti, Coimbatore- 641 035.

..Petitioner in both WPs.

Vs

The Deputy State Tax Officer -1
Saravanampatti (west) circle
Coimbatore-641 018.

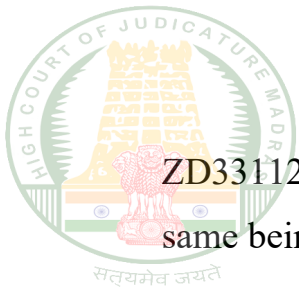
..Respondent in W.P.No.25205 of 2026

The Deputy State Tax Officer - 2
Saravanampatti (west) circle
Coimbatore-641 018.

..Respondent in W.P.No.25208 of 2026

Prayer in W.P.No.25205 of 2026 : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records relating to the impugned Order reference No. 33BEAPC7138C2Z5 dt. 20.11.2025, along with its summary in Form DRC 07 bearing reference no. ZD331125352667C dated 20.11.2025 passed by the Respondent and quash the same being arbitrary, passed in violation of the principles of natural justice.

Prayer in W.P.No.25208 of 2026 : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records relating to the impugned Order reference No. 33BEAPC7138C2Z5 dt.05.11.2025, along with its summary in Form DRC 07 bearing reference no.



ZD331125067431R dated 05.11.2025 passed by the Respondent and quash the same being arbitrary, passed in violation of the principles of natural justice.

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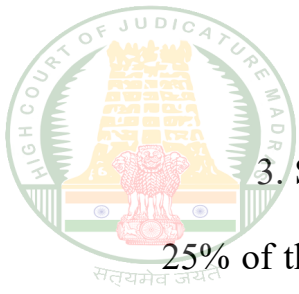
In both WPs.

For Petitioner:	Mr. N.Sri Prithvi Reddy
For Respondent:	Ms. G. Dhana Madhri Government Counsel (Tax)

COMMON ORDER

In these two writ petitions, orders dated 20.11.2025 and 05.11.2025, respectively, are assailed both on the ground of breach of principles of natural justice and on the ground of duplication.

2. Comparing the two orders, learned counsel for the petitioner submits that the sole issue dealt with in order dated 20.11.2025 finds place as defect no.2 in order dated 05.11.2025. Therefore, he seeks quashing of order dated 20.11.2025. He submits further that recoveries were made pursuant to both the orders. As regards the sole issue in order dated 20.11.2025, he submits that about 39% of the tax demand was recovered. As regards order dated 05.11.2025, he submits that about 16% was recovered. Subject to credit being given to such recoveries, he submits that additional amounts would be remitted so as to remit not less than 25% of the tax demand under order dated 05.11.2025 in the aggregate.



3. Subject to remittance of additional amounts so as to remit not less than 25% of the tax demand under order dated 05.11.2025 and subject further to the payment of late fee under order dated 05.11.2025, these writ petitions are disposed of as follows:

(i) Order dated 20.11.2025 is quashed.

(ii) Order dated 05.11.2025 is set aside partly as regards defect nos.1 and 2 subject to the fulfilment of the above mentioned conditions. Consequently, 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 compliance with the condition of remittance.

(iii) Subject to fulfilment of the above condition, the attachment, if any, of the bank account of the petitioner in relation to the impugned order shall stand raised.

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

14-07-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ



SENTHILKUMAR RAMAMOORTHY, J.

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To

1.The Deputy State Tax Officer -1
Saravanampatti (west) circle
Coimbatore-641 018.

2. The Deputy State Tax Officer -2
Saravanampatti (west) circle
Coimbatore-641 018.

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