



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. 26457 of 2026
and W.M.P.Nos.28933 & 28935 of 2026**

M/s.Vinayaka Electro Alloys India Private Limited
Represented by its Director S.Venkatachalamurthi
2/27-A, Chennimalai Road, Erode District,
Tamil Nadu-638 052.
GSTIN.33AACCVO910F1ZX

..Petitioner(s)

Vs

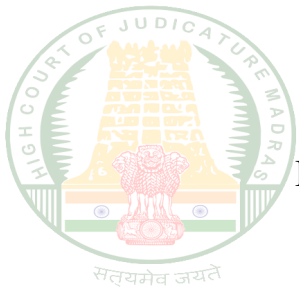
The Assistant Commissioner,
Perundurai Assessment Circle
S.F.No.400/1,7,8 46 Pudur 8 Village,
Erode, Tamil Nadu- 638 052.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorarified Mandamus, calling for the
records on the file of the Respondent leading to the issuance of Impugned Order
passed by the Respondent dated 30.12.2025 vide Ref No. ZD331225439634F/
2021 -22 and quash the same, and consequently direct the Respondent to re-
adjudicate the Show Cause Notice after giving an opportunity of personal
hearing, in accordance with law.

For Petitioner(s):

Mr.Sathyanarayana Ag



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For Respondent(s):

Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)

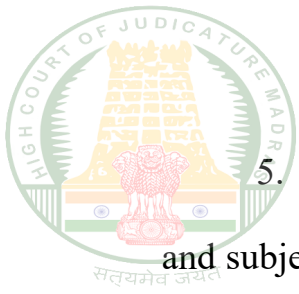
ORDER

An order dated 30.12.2025 is assailed primarily on the ground that the petitioner did not have a reasonable opportunity to submit supporting documents.

2. Ms.Amirta Poonkodi Dinakaran, 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. Learned counsel for the petitioner submits that payments were made pursuant to the impugned order. After giving credit thereto, learned counsel submits that an additional amount would be remitted so as to remit 50% of the tax demand under the impugned order in aggregate.



5. Subject to verifying and confirming that payments were made earlier and subject further to the remittance of an additional amount so as to remit 50% 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. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within **three months** from the date of remittance of 50% of the tax demand in the aggregate. Subject to fulfilment of the above condition, all bank attachments in relation to the impugned order shall stand raised.

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

The Assistant Commissioner,
Perundurai Assessment Circle
S.F.No.400/1,7,8 46 Pudur 8 Village,
Erode, Tamil Nadu- 638 052.



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SENTHILKUMAR RAMAMOORTHY, J.

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