IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07-04-2026

CORAM

THE HONOURABLE DR JUSTICE G. JAYACHANDRAN
AND
THE HONOURABLE MR.JUSTICE SHAMIM AHMED

W.A.No.701 of 2026
&
C.M.P.No.6900 of 2026

Sowmiya Karthikeyan,
D/o.Late S.Karthikeyan,
No.1/96, West Street,
Talainayar, Nagapattinam. … Appellant/Petitioner

Vs.

The State Tax Officer Roving Squad II,
Office of the Joint Commissioner,
(State Tax) (Intelligence)
Thiruvarur Division,
No.3/216, Pavithiramanickam Main Road,
Thiruvarur. … Respondent

Prayer: Writ Appeal filed under Clause 16 of Letters Patent, to set aside the order dated 26.09.2025 in W.P.No.37012 of 2025 and allow the writ appeal as prayed for.

For Appellant: M/s.A.L.Ganthimathi Senior Counsel
for Mr.L.Palanimuthu

For Respondent: M/s.Amirta Dinakaran
Government Advocate,

J U D G M E N T

(Order of the Court was made by G.Jayachandran J.)

An Intra-Court appeal has been filed against the order passed by the Learned Single Judge, who had allowed the writ petition and quashed the impugned notice of demand of tax but on condition to deposit 25% of the tax demanded and agitate the costs before the Assessing Officer.

2. The Learned Counsel appearing for the appellant submits that, as per the statute, any appeal against the assessment order carries the mandatory requirement to pay 10% of the tax assessed. In this case, the assessee died before passing of the assessment order. The appellant herein is the legal representative of the assessee, who came to know about the assessment order only belatedly and therefore, the appellant/petitioner must be given an opportunity to challenge the assessment order without any condition.

3. On perusing the record and the order passed by the Learned Single Judge, we find that the show cause notice was issued to the assessee on 02.01.2025, followed by three reminders and only thereafter the impugned order was passed on 27.06.2025. The assessee died on 08.05.2025. From the record, we find that even before his death, there was three reminders to the assessee, but he has not replied and only thereafter an *exparte* assessment order been passed.

4. However, taking into consideration the extraordinary situation, this Court modifies the condition as follows:

The appellant/petitioner shall deposit 15% of the disputed tax to the respondent within a period of 30 days, from today and on such payment, there shall be fresh assessment after hearing the petitioner, as expeditiously as possible, preferably within a period of three months.

5. With the above modification, this Writ Appeal is disposed of. There shall be no order as to costs. Consequently, connected Miscellaneous Petition is closed.

(G.JAYACHANDRAN, J.) & (SHAMIM AHMED, J.)
07-04-2026

Index :Yes/No.
Neutral Citation :Yes/No.
bsm
To,

The State Tax Officer Roving Squad II,
Office of the Joint Commissioner,
(State Tax) (Intelligence),
Thiruvarur Division,
No.3/216, Pavithiramanickam Main Road,
Thiruvarur.

Dr. G.JAYACHANDRAN, J.
AND
SHAMIM AHMED, J.
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