



WEB COPY

WP No. 4854 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

**WP No. 4854 of 2026
and WMP.Nos.5419 and 5420 of 2026**

M/s. SMK Motor Pvt Ltd
(Rep. by its Director Mr. Naresh Kankariya)
No.99, Mount Poonamallee Trunk Road, Chennai
116

..Petitioner(s)

Vs

The State Tax Officer
Office of the Assistant Commissioner (ST) ,
Ramapuram Assessment circle,
No. 46 Greenways Road,
Chennai 28

..Respondent(s)

Prayer: This Writ Petition is filed under Article 226 of Constitution of India seeking Writ of Certiorari to call for the records of the Respondent in issuing the impugned Order Reference No.ZD330225049943D dated 05.02.2025 read with Rectification Order Reference No.ZD3310253569369 dated 30.10.2025 issued by the Respondent for the period 2017-2018 and quash the same as it has been issued without application of mind, in contravention of principles of natural justice.

For Petitioner(s): M/s.K.Sharanya Vijay
for Mr.K Vaitheeswaran

For Respondent(s): Mr.C.Harsharaj, Special Government Pleader

ORDER

Mr.C.Harsharaj, Special Government Pleader takes notice for the Respondent.



2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Special Government Pleader for the Respondent.

3. The impugned order has been confirmed by order dated 05.02.2025 and 30.10.2025. By the first mentioned order dated 05.02.2025, the proposal in show cause notice in DRC 01 dated 09.11.2023 has been confirmed. By the second mentioned order dated 30.10.2025, the petitioner's application for rectification of aforesaid order dated 05.02.2025 filed on 25.04.2025 has been rejected.

5. Though learned counsel for the petitioner has sought to assail the impugned orders on several ground, one of the ground on which, this Court finds acceptance in interfering with the impugned orders is on account of violation of principles of nature justice.

6. In response to the aforesaid notice in DRC 01 dated 09.11.2023, the petitioner had filed a reply on 04.02.2025 and clearly opted for personal hearing by clicking the option as "yes". Despite the same, the first mentioned order dated 05.02.2025 was passed.



7. Considering the same, the impugned orders are quashed and the case is remitted back to the respondent to pass a fresh orders on merits.

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8. It is needless to state, before passing any such order, the respondent shall give due notice to the petitioner.

9. These Writ Petitions are disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

12-02-2026

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

JAI

To

1.The State Tax Officer
Office of the Assistant Commissioner (ST) ,
Ramapuram Assessment circle,
No. 46 Greenways Road,
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C.SARAVANAN, J.

JAI

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