



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 22529 of 2026
and W.M.P.Nos.24451 & 24452 of 2026**

Sivapparakasam
Rep. by its Proprietor M.Sivapparakasam,
15, Sivaprakash Nagar,
Ammani Kondalampatti,
Salem-636 010.

..Petitioner(s)

Vs

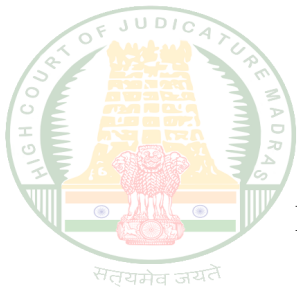
The Assistant Commissioner
Kondalampatty, Salem-I,
Salem, Tamilnadu.

..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 in relation to the impugned order along with DRC 07 both bearing Reference No.ZD330125275724F dated 29.01.2025 issued by the respondent herein invoking section 73 of the Act and to quash the same as arbitrary, without jurisdiction and void and direct the respondent not to take any coercive action.

For Petitioner(s):

Ms.S.Uma Maheswari



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For Respondent(s):

Ms.G.Dhana Madhri,
Government Counsel (Tax)

ORDER

An order dated 29.01.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Ms.G.Dhana Madhri, 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. On instructions, learned counsel for the petitioner agrees to remit 25% of the disputed tax demand as a condition for remand. An endorsement to that effect has been made on the bundle.

5. Subject to the condition that the petitioner remits 25% of the disputed tax demand 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 25% of the disputed tax demand.

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.

24-06-2026

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

To

The Assistant Commissioner
Kondalampatty, Salem-I,
Salem, Tamilnadu.



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WP No. 22529 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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