



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 19055 of 2026
and W.M.P.Nos.20296 & 20299 of 2026**

Rajendran Subbarayan
Proprietor of Shree Sharadambal Spinners
No.201/ 202 , kovanur Main Road,
Samichettipalayam ,
Coimbatore , Tamil Nadu 641047

..Petitioner(s)

Vs

1. The Deputy Commissioner GT
Commercial Taxes Building,
Dr.Balasundaram Road,
Coimbatore, Tamil Nadu-641 018.

2. Commercial Tax Officer
Periyanaickenpalayam
Coimbatore II, Tamil Nadu.

..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 Reference No.ZD331225008671S dated 01.12.2025 on the file of
the 1st respondent relating to F.Y. 2020- 21 and quash the same and
Consequently direct the 1st Respondent to accept, number, and hear the appeal
on merits and De- freeze the bank account of the petitioner.



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For Petitioner(s):

Mr.G.Lokeshwaran

For Respondent(s):

Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)

ORDER

An order dated 01.12.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Ms.Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondents.

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 shortly after the period of limitation for filing a statutory appeal expired.

4. On instructions, learned counsel for the petitioner submits that 10% of the disputed tax demand was paid as a pre deposit while lodging the appeal. In addition, he submits that the petitioner would remit 15% 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 an additional 15% 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 15% 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.

10-06-2026

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

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Coimbatore,
Tamil Nadu-641 018.
2. Commercial Tax Officer
Periyanaickenpalayam
Coimbatore II
Tamil Nadu.



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SENTHILKUMAR RAMAMOORTHY, J.

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