



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 08-06-2026**

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**THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY**

**WP No. 19056 of 2026  
and W.M.P.Nos.20295 & 20300 of 2026**

Rajendran Subbarayan  
Proprietor of Sri Maruthi Traders,  
No.219 , 219 / 4 , Karumathampatti,  
Thekkalur Road , Avinashi Kaniyur,  
Coimbatore , Tamil Nadu 641659

..Petitioner(s)

Vs

1. The Deputy Commissioner CT  
Commercial taxes Buildings,  
Dr.Balasundaram road,  
Coimbatore, Tamil Nadu 641 018
2. Commercial Tax Officer  
Karumathampatti  
Coimbatore III  
TamilNadu - 641018

..Respondent(s)

**PRAYER:** Writ Petition is filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorarified Mandamus, calling for the records in Reference No. ZD331125434348J dated 25.11.2025 on the file of the 1st respondent relating to FY 2020- 2021 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):

Mr.L.Gokulraj,  
Government Counsel (Tax)

### **ORDER**

An order dated 25.11.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Mr.L.Gokulraj, 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 after the period of limitation expired.

4. Learned counsel for the petitioner submits that 10% of the disputed tax demand was paid earlier. She submits that the petitioner agrees to pay an additional 15% as a condition for remand. An endorsement has been made to that effect.

5. Subject to the condition that the petitioner remits 15% of the disputed tax demand, in addition to the 10% paid earlier, 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 miscellaneous petitions are closed. There shall be no order as to costs.

**08-06-2026**

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

**To**

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**SENTHILKUMAR RAMAMOORTHY, J.**

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