



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP Nos. 20387, 19135, 20395 & 19564 of 2026

&

WMP Nos.21892, 20407, 21898 & 20871 of 2026

In all Wps

CMR Construction

Rep. by its Proprietor CMR Murugan 3/446 CMR

Street EB Office Bommidu Post Pappireddipatti

Taluk Dharmapuri District

..Petitioner(s)

Vs

The Deputy State Tax Officer -2 (FAC),

Harur Assessment Circle, Commercial Tax

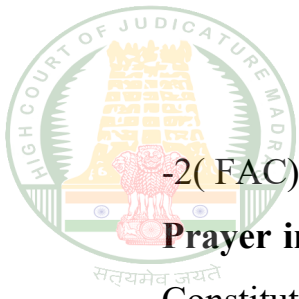
Building, Harur, Dharmapuri District.

..Respondent(s)

Prayer in WP No.20387 of 2026 : Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a writ of certiorari calling for the records pertaining to the order dated 03/02/2023 passed by the respondent herein made in 33 BNGPM 3275H3 ZX 2017 -18 - DSTO -2(FAC) DRC07, GSTIN 33 BNGPM 3275H3 ZX and quash the same.

Prayer in WP No.19135 of 2026 : Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a writ of certiorari calling for the records pertaining to the order dated 30/05/2023 passed by the respondent herein made in GSTIN:33BNGPM3275H3 ZX 2018 -19 and quash the same.

Prayer in WP No.20395 of 2026 : Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a writ of certiorari calling for the records pertaining to the order dated 03/02/2023 passed by the respondent herein made in PO and Serial No.33 BNGPM 3275H3 ZX 2018 -19 - DSTO



-2(FAC) DRC-07, GSTIN 33 BNGPM 3275H3 ZX and quash the same.

Prayer in WP No.19564 of 2026 : Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a writ of certiorari calling for the records pertaining to the order dated 24/01/2024 passed by the respondent herein made in GSTIN: 33BNGPM3275H3ZX/2018-19 and quash the same.

In all WPs

For Petitioner(s): Mr.Thirumavalavan

For Respondent(s): Mr.R.Sethu Prabakaran
Govt. Counsel (T)

COMMON ORDER

Assessment orders dated 03.02.2023, 30.05.2023, 03.02.2023 & 24.01.2024 17.04.2025 are assailed in these four writ petitions on the ground of alleged breach of principles of natural justice.

2. Mr. R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

3. The period of limitation for filing appeals has expired. On instructions, learned counsel for the petitioner agrees to pay 100% of the disputed tax demand in respect of each assessment order. An endorsement to that effect is made on the bundles.

4. Subject to the condition that the petitioner remits 100% of the disputed tax demand in respect of each assessment order, as agreed to, within thirty days



from the date of receipt of a copy of this order, the impugned assessment orders are set aside and the matter is remanded for re-consideration. After providing a reasonable opportunity to the petitioner, fresh assessment orders shall be issued within three months from the date of remittance of 100% of the disputed tax demand.

5. The writ petitions are disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

23-06-2026

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

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WP No. 20387 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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To

The Deputy State Tax Officer -2 (FAC),
Harur Assessment Circle, Commercial Tax
Building, Harur, Dharmapuri District.

**WP Nos. 20387, 19135, 20395 & 19564 of 2026
&
WMP Nos. 21892, 20407, 21898 & 20871 of 2026**

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