



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 19060 of 2026

&

WMP No.20301 of 2026

CMR Construction
Rep by its Proprietor,
CMR Murugan,
No 3/446 CMR Street
EB Office Bommidi Post
Pappireddipatti Taluk
Dharmapuri District

..Petitioner(s)

Vs

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

..Respondent(s)

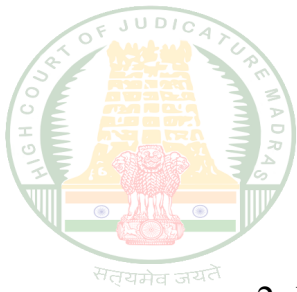
PRAYER: Writ petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of Certiorari calling for the records pertaining to the order dated 17.02.2023 passed by the respondent herein made in GSTIN 33BNGPM3275H3ZX 2019-2020 and quash the same.

For Petitioner(s): Mr.S.Thirumavalavan

For Respondent(s): Mr.L.Gokulraj, Government Counsel (T)

ORDER

An order dated 17.02.2023 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.



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2. Mr. L Gokulraj, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

3. The period of limitation for filing an appeal has expired. On instructions, learned counsel for the petitioner agrees to pay 100% of the disputed tax demand. An endorsement to that effect is made on the bundle.

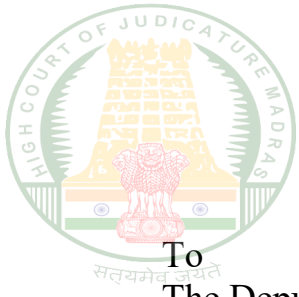
4. Subject to the condition that the petitioner remits 100% of the disputed tax demand within thirty days from the date of receipt of a copy of this order, the impugned order is set aside and the matter is remanded for re-consideration. After providing a reasonable opportunity to the petitioner, a fresh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

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

23-06-2026

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

KAL



WP No. 19060 of 2



To

The Deputy State Tax Officer 2 (FAC)

Harur Assessment Circle,

Commercial Tax Building,

Hruru, Dharmapuri District



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SENTHILKUMAR RAMAMOORTHY, J.

KAL

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