



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 19904 of 2026
and W.M.P.Nos.21246 & 21247 of 2026**

Tvl G.S.K.Agency
Rep by its proprietor T.Gunasekaran,
7/27 A, Periyar Nagar,
Attur Rasipuram Main Road, Malliakarai,
Salem-636107

..Petitioner(s)

Vs

The Deputy State Tax officer
Attur Rural Assessment circle
Thennanhoodipalayam
Attur-636 108

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorari, calling for Respondent's Order
dated 07.06.2024 with Ref. No. ZD330624047241R pertaining to the Financial
Year 2017-18 and quash the same.

For Petitioner(s):

Mr.Adithya Reddy

For Respondent(s):

Mr.R.Sethu Prabakaran,
Government Counsel (Tax)



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ORDER

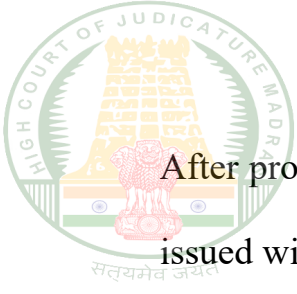
An order dated 07.06.2024 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Mr.R.Sethu Prabakaran, 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. Learned counsel for the petitioner submits that the entire tax demanded under the impugned order was recovered pursuant thereto from the petitioner's Electronic Credit Ledger. On verification, learned Government Counsel concurs.

5. In order to provide an opportunity to the petitioner to contest the tax demand on merits, especially taking into consideration the fact that the entire tax demand was recovered, re-consideration is warranted. Therefore, 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 receipt of a copy of this order.

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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.

22-06-2026

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

To

The Deputy State Tax officer
Attur Rural Assessment circle
Thennanjudipalayam
Attur-636 108



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WP No. 19904 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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