



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 16436 of 2026
and W.M.P.Nos.17641 & 17642 of 2026**

Tvl. ESS ESS Enterprises, Rep by its Proprietor
Abdul Kareem Arshad Moqtiyar,
Door No. 50C, Bangalore Road,
Near Vinayaka Complex, Hosur - 635 109

..Petitioner(s)

Vs

The Deputy State Tax Officer 1
Hosur (North) -I, Assessment Circle,
Commercial Taxes Building, 2nd Floor,
Seetharam Nagar, Hosur -635 109

..Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of Constitution of India, pleased to issue a Writ of Certiorari, calling for Respondent Order dated 20.05.2023 with Ref. No. ZD3305230978451 pertaining to the Financial Year 2020-21 and quash the same.

For Petitioner(s): Ms.Vaani Sreekant Iyer
for Mr.Adithya Reddy

For Respondent(s): Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)

ORDER

An order dated 20.05.2023 directing payment of penalty is assailed on the ground of alleged violation of principles of natural justice. Ms.Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice for the respondent.

**SENTHILKUMAR RAMAMOORTHY, J.****RNA**

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2. On perusal of the order impugned herein, it is evident that it has been issued without hearing the petitioner.

3. On instructions, learned counsel for the petitioner submits that 100% of the penalty demanded would be deposited as a condition for remand. An endorsement to this effect has been made on the file.

4. Subject to 100% of the penalty being remitted by the petitioner, as agreed to, within **30 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 receipt of a copy of this order, provided the above condition is fulfilled. No costs. Consequently, the connected writ miscellaneous petitions are closed.

01-06-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

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To

The Deputy State Tax Officer 1, Hosur (North) -I,
Assessment Circle, Commercial Taxes Building,
2nd Floor, Seetharam Nagar, Hosur -635 109

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