



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. 16487 of 2026
and W.M.P.Nos.17665 & 17666 of 2026**

Mohammed Riyas Ibrahim Sha
Proprietor, PSM and Co,
Sf No 373/2A M.S Nagar, K.R Kovil,
SS.X, Kurichi
Coimbatore - 641023

..Petitioner(s)

Vs

Deputy Commercial tax Officer
Pondanur Circle,
Coimbatore.

..Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, calling for the records relating to the Impugned Assessment Order dated 08.04.2025 bearing Reference No. ZD330425076532H passed by the Respondent and quash the same.

For Petitioner(s): Mr.Athiban Vijay AK

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

ORDER

An order dated 08.04.2025 is assailed primarily on the ground of breach of principles of natural justice.

2. Mr.L.Gokulraj, learned Government counsel (Tax), accepts notice for the respondent.



SENTHILKUMAR RAMAMOORTHY, J.

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3. On perusal of the impugned order, it is evident that such order was issued without hearing the petitioner.

4. On instructions, learned counsel for the petitioner agrees to pay 25% of the disputed tax demand as a condition for remand. He has made an endorsement on the bundle in that regard.

5. Subject to the above condition of payment of 25% of the disputed tax demand within two weeks 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 satisfied by the petitioner. 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 Commercial tax Officer
Pondanur Circle,
Coimbatore.

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