



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 18781 of 2026

and

W.M.P. Nos.20052 and 20056 of 2026

Tvl. Sri Vasavi Super Market,
Rep. by its Partner N.Saravanan,
No.173, Raja Street, Chengam,
Tiruvannamalai 606 701.

..Petitioner

Vs

The Deputy State Tax Officer -1,
Polur Assessment Circle,
Office of the State Tax Officer,
Polur Assessment Circle, Near Court Campus,
Murugapadi Village, Polur 606 803.

..Respondent

Petition filed under Article 226 of The Constitution of India praying for the issuance of writ of certiorari calling for the records relating to the Order dated 17.09.2025 bearing Reference No. 33ACWFS9834L1Z4/2021 2022 issued by the respondent for the tax period 2021-22 and quash the same.

For Petitioner:

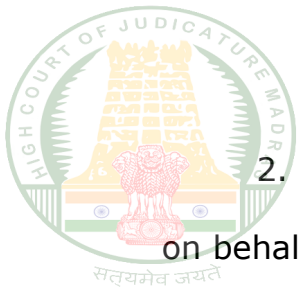
Ms.Vaani Sreekant Iyer

For Respondent:

Mr.L.Gokulraj,
Govt. Counsel (Tax)

ORDER

An order dated 17.09.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.



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

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3. The period of limitation for filing an appeal has expired. On instructions, learned counsel for the petitioner agrees to pay 25% of the disputed tax demand. An endorsement to that effect is made on the bundle.

4. Subject to the condition that the petitioner remits 25% of the disputed tax demand, as agreed to, 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 25% of the disputed tax demand.

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

05.06.2026

Index: Yes/No
Neutral Citation: Yes/No
mmi

To

The Deputy State Tax Officer -1,
Polur Assessment Circle,
Office of the State Tax Officer,
Polur Assessment Circle, Near Court Campus,
Murugapadi Village, Polur 606 803.



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SENTHILKUMAR RAMAMOORTHY, J.

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