



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-06-2026

WEB COPY

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 19807 of 2026
and W.M.P.Nos.21132 & 21133 of 2026**

VGP Stores

Rep by its proprietor Thangaraj Raju,
No 99 Salem Coddalore Main Road,
Vaithiyagoundaputhur Post Salem
Tamilnadu -636 115

..Petitioner(s)

Vs

Deputy State Tax Officer 1
Attur Rural Assessment Circle
No.32-21,Gandhi Nagar
Near Railway station
Attur-636102

..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 the records relating
to the Order dated 16.11.2025 bearing Reference No. ZD331125278533G
issued by the Respondent for the tax period 2021-22 and quash the same.

For Petitioner(s):

M/s.Raghunandan Sriram

For Respondent(s):

Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)



ORDER

WEB COPY

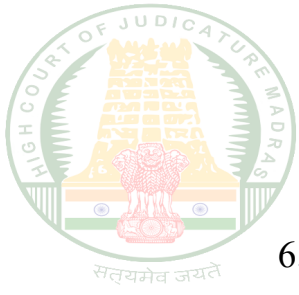
An order dated 16.11.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Ms.Amirta Poonkodi Dinakaran, 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 shortly after the period of limitation expired.

4. On instructions, learned counsel for the petitioner agrees to remit 25% of the disputed tax demand as a condition for remand. An endorsement to that effect has been made on the bundle.

5. Subject to the condition that the petitioner remits 25% 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 25% of the disputed tax demand.



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

09-06-2026

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

To

Deputy State Tax Officer 1
Attur Rural Assessment Circle
No.32-21,Gandhi Nagar
Near Railway station
Attur-636102



WEB COPY

WP No. 19807 of 2



SENTHILKUMAR RAMAMOORTHY, J.

RNA

**WP No. 19807 of 2026
and W.M.P.Nos.21132 & 21133 of 2026**

09-06-2026