



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 19603 of 2026
and W.M.P.Nos.20921 & 20922 of 2026**

Sri Murugan Constructions
Rep by its Partner Prakash
14/2, Railway station road,
Hosur, Krishnagiri 635 109

..Petitioner(s)

Vs

The Deputy State Tax Officer 2
Hosur (South 1) Assessment Circle,
Commercial taxes Building , 1st Floor,
Seetharam Nagar, Bangalore Road,
Hosur 635109

..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 records of the
Respondents Order dated 13.02.2025 passed with Ref. No. ZD330225127662O
pertaining to the Financial Year 2023-24 and quash the same.

For Petitioner(s):

M/s.Adithya Reddy

For Respondent(s):

Mr.L.Gokulraj,
Government Counsel (Tax)



ORDER

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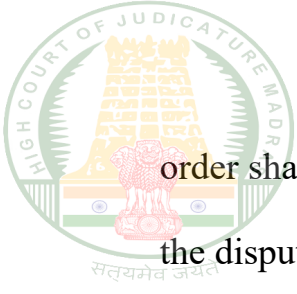
An order dated 13.02.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Mr.L.Gokulraj, 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. On instructions, learned counsel for the petitioner agrees to pay 25% of the disputed tax demand after adjusting recoveries, if any. 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 in the aggregate, after verification and adjustment of recoveries made earlier, if any, 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.

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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.

10-06-2026

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

The Deputy State Tax Officer 2
Hosur (South 1) Assessment Circle,
Commercial taxes Building , 1st Floor,
Seetharam Nagar, Bangalore Road,
Hosur 635109



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WP No. 19603 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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