



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 19119 of 2026
and WMP.Nos.20386 & 20391 of 2026**

Sivan Constructions
No.9A, Block – 31, Beach Road, Pudupalayam,
Cuddalore-607001
rep. by its Partner Mr.B Dinesh Kumaran.

..Petitioner

Vs

The Assistant Commissioner(ST)
Cuddalore Town Assessment Circle,
Cuddalore.

..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus calling for the records of the respondent relating to the assessment order passed under section 74, 125 for the year 2021-2022 in reference no.ZD331025307178Q dated 28.10.2025 quash the same and to direct the respondent to pass orders in accordance with law after providing adequate opportunity, including personal hearing.

For Petitioner: Mr. R. Swarnavel

For Respondent: Mr. R.Sethu Prabakaran
Government Counsel (Tax)

ORDER

An order dated 28.10.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.



2. Mr. R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

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.

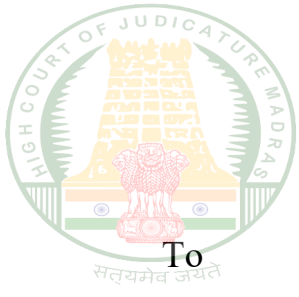
5. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

08-06-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ



WP No. 19119 of 2



To

WEB COPY

The Assistant Commissioner(ST)
Cuddalore Town Assessment Circle,
Cuddalore.



WEB COPY

WP No. 19119 of 2



SENTHILKUMAR RAMAMOORTHY, J.

KJ

WP No. 19119 of 2026
and WMP.Nos.20386 & 20391 of 2026

08-06-2026