



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 17969 of 2026

and

W.M.P. Nos.19312 and 19313 of 2026

Soorya Poultry Farms Private Limited
Represented by its Director
Mr.Chockalingam Govindaraj
No.82/197, New M.T.H.Road,
Villivakkam, Chennai, Tamil Nadu 600 049

..Petitioner

Vs

The State Tax Officer
(Formerly known as Commercial Tax Officer)
Villivakkam Assessment Circle
No.1, PAPJM Building (Annex)
2nd Floor Room No.207,
Greens Road, Chennai-600 006

..Respondent

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for records pursuant to the impugned order passed by the Respondent in Reference Number ZD 331 125 433 855F dated 25.11.2025 and to quash the same as contrary to law.

For Petitioner:

Mr.Panneerselvam K

For Respondent:

Mr.R.Sethu Prabakaran,
Govt. Counsel (Tax)



ORDER

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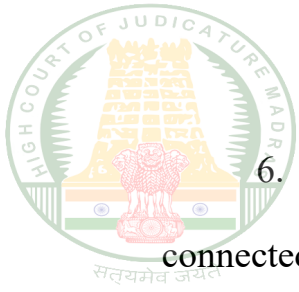
An order dated 25.11.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.

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

3. 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 pay 25% of the disputed tax demand. An endorsement to that effect is made on the bundle.

5. 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.



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.

04-06-2026

Index: Yes/No

Neutral Citation: Yes/No
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To

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SENTHILKUMAR RAMAMOORTHY, J.

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