



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 18052 of 2026
and
WMP Nos. 19407 & 19409 of 2026**

M/S.Ramesh Traders
Represented by its Partner Shri.Suresh Babu,
GSTIN: 33AAFFR5104D1ZS442,
R G Street, Coimbatore,
Tamil Nadu, 641 001.

..Petitioner(s)

Vs

The State Tax Officer
R G Street Assessment Circle
4th Floor, CTO Complex
Dr.Balasundaram Road
Coimbatore-641 018.

..Respondent(s)

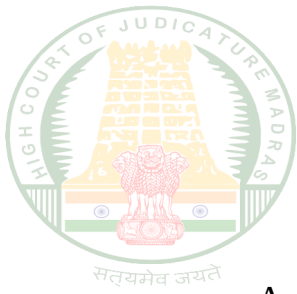
Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a writ of Certiorari, calling for the records relating to the impugned Order in DRC 07 bearing Reference No. ZD3302250656500 dated 06.02.2025 along with detailed order dated 06.02.2025 passed by the Respondent and quash the same as the same being arbitrary, passed in violation of the principles of natural justice and also in violation of Articles 14, 19(1)(g) and 265 of the Constitution.

For Petitioner(s):

Ms.N.Asmitha
For Mr.G.Natarajan

For Respondent(s):

Mr.L.Gokulraj
Government Counsel (Tax)



ORDER

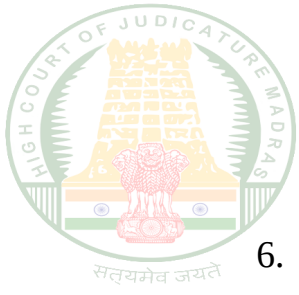
An order dated 06.02.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

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.

4. On instructions, learned counsel for the petitioner submits that the entire tax dues were recovered. She relies on the Electronic Liability Ledger of the petitioner to substantiate her contention.

5. Subject to verifying and being satisfied that the entire tax has been recovered, 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 verification of the said recovery.



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.

02-06-2026

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

Jeni

To

The State Tax Officer
R G Street Assessment Circle
4th Floor, CTO Complex
Dr.Balasundaram Road
Coimbatore-641 018.



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SENTHILKUMAR RAMAMOORTHY, J.

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