



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 22892 of 2026
and W.M.P.Nos.24790 & 24791 of 2026**

Tvl KCK AND CO
Rep. by its Authorised Signatory
Kumarasamy Elanghovan
3/11 Perundurai Rs MD 990 Mettukadai Road
Primary Health Centre Erode
Kolathupalayam Vadamugam Vellode,
Erode Tamil Nadu 638 058

..Petitioner(s)

Vs

1. The Assistant Commissioner ST
Perundurai Circle, Perundurai,
3rd Floor, New Integrated Tax Building,
S.F. no 400/ 1,8, 8-46 Pudur B Village,
Erode 638 002
2. The Joint Commissioner ST
Erode Division Erode

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorarified Mandamus, calling for the
records of the respondent in Reference No. ZD330525345997V dated
31.05.2025 for the Financial year 2024-2025 and quash the same and a direction
to adjudicate the matter afresh after taking into consideration the reply filed by



the Petitioner dated 19.04.2025 and pass order in accordance with law after providing adequate opportunity of Personal Hearing.

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For Petitioner(s): Mr.R. Ramkumar

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

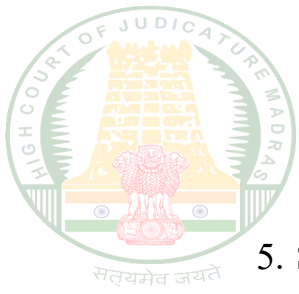
ORDER

An order dated 31.05.2025 is assailed on the ground that the petitioner was not provided sufficient opportunity to submit supporting documents.

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

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 remit 50% of the disputed tax demand as a condition for remand. An endorsement to that effect has been made on the bundle.



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5. Subject to the condition that the petitioner remits 50% 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 50% of the disputed tax demand.

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.

25-06-2026

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

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SENTHILKUMAR RAMAMOORTHY, J.

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