



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 22945 of 2026
and WMP.Nos.24851 & 24853 of 2026**

Tvl ARUNACHALAM RAMESHKUMAR
Proprietor M/s. Ramesh Traders,
52 R S Road Pallipalayam
Namakkal District 638 006
GSTIN- 33AZUPR2226E1ZA

..Petitioner

Vs

The Assistant Commissioner (ST)
Pallipalayam Assessment Circle,
Pallipalayam, Namakkal District.

..Respondent

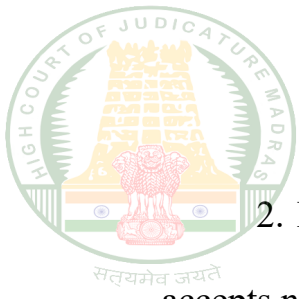
Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus calling for the records of the respondent in assessment order passed under section 39, 50 and 74 for the year 2019- 2020 in Reference no. ZD330425150587B dated 21.04.2025 and quash the same and direct the respondent to pass order in accordance with law after providing adequate opportunity of personal hearing.

For Petitioner: Mr. R.Ramkumar

For Respondent: Ms. Amirta Poonkodi Dinakaran
Government Counsel (Tax)

ORDER

An order dated 21.04.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.



2. Ms. Amirta Poonkodi Dinakaran, 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 as a condition for remand. 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.

25-06-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ



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To

The Assistant Commissioner (ST)
Pallipalayam Assessment Circle,
Pallipalayam, Namakkal District.



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SENTHILKUMAR RAMAMOORTHY, J.

KJ

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