



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 18512 of 2026
and WMP.Nos.19853 & 19854 of 2026**

M/s. Hovitrans Shippers
Rep by its Proprietor Karthik,
No 34 /2, 2nd Floor
Hopeman 2nd Street
Alandur Chennai 600 016.

..Petitioner

Vs

The State Tax Officer (ST)
Ashok Nagar Assessment circle,
Station No.1, Greams Road,
Annexe Building, 5th Floor,
PAPJM Building, Chennai 06.

..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the Impugned order dated 17-12-2025 in Reference No; 33BOKPK9038P1Z9 /2021-2022 issued by the respondent and quash the same as illegal and arbitrary.

For Petitioner:

Mr. S.Prabakaran

For Respondent:

Mr. R.Sethu Prabakaran
Government Counsel (Tax)



ORDER

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An order dated 17.12.2025 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.

4. On instructions, learned counsel for the petitioner agrees to remit 10% of the disputed tax demand as a condition for remand. An endorsement to that effect has been made on the bundle.

5. Subject to the condition that the petitioner remits 10% 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 10% 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.

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Index : Yes/No

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(2/2)

Neutral Citation : Yes/No

KJ

To

The State Tax Officer (ST)
Ashok Nagar Assessment circle,
Station No.1, Greaves Road,
Annexe Building, 5th Floor,
PAPJM Building, Chennai 06.



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SENTHILKUMAR RAMAMOORTHY, J.

KJ

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