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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP Nos. 17624 & 17629 of 2026
and WMP.Nos.18933, 18935, 18942 & 18945 of 2026

In both WPs.

Golden Shower Garments
A Partnership Firm
Represented by its Partner
Mrs. S. Kalavathy, No 9 Kongu Nagar,
1st Street, MP Nagar .
Tiruppur-641607.

..Petitioner

Vs

The Assistant Commissioner (ST) (FAC)
Tiruppur (North I), Assessment Circle,
No.42, 2nd floor, New Commercial Tax building,
Kumaran Road, Tiruppur-641 601.

..Respondent

Prayer in WP.No.17624 of 2026: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus to call for the records of the Impugned Assessment Order dated 22.08.2019 bearing Ref. No. TIN33302440689/2012-13 passed by the Respondent and quash the same and then direct the Respondent to pass a fresh assessment order after providing a reasonable opportunity to the Petitioner by following the principles of natural justice.

Prayer in WP.No.17629 of 2026: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus

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to call for the records of the Impugned Assessment Order dated 22.08.2019 bearing Ref. No. TIN33302440689/2013-14 passed by the Respondent and quash the same and then direct the Respondent to pass a fresh assessment order after providing a reasonable opportunity to the Petitioner by following the principles of natural justice.

In both WPs.

For Petitioner: Mr. S.R.Sankareshwaran

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

COMMON ORDER

The petitioner assails separate assessment orders, each dated 22.08.2019, in respect of assessment years 2012-2013 & 2013-2014, respectively, in these two writ petitions 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. The period of limitation for filing appeals has expired. On instructions, learned counsel for the petitioner agrees to pay 100% of the disputed tax demand in respect of each assessment period. An endorsement to that effect is made on both the bundles.

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4. Subject to the condition that the petitioner remits 100% of the disputed tax demand in respect of each assessment period, as agreed to, within thirty days from the date of receipt of a copy of this order, the impugned assessment orders are set aside and the matter is remanded for re-consideration. After providing a reasonable opportunity to the petitioner, fresh assessment orders shall be issued within three months from the date of remittance of 100% of the disputed tax demand.

5. The writ petitions are 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

Neutral Citation : Yes/No

KJ

To

The Deputy State Tax Officer-1,
Namakkal Assessment Circle,
Namakkal.

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SENTHILKUMAR RAMAMOORTHY, J.

KJ

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