



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 19831 of 2026
and W.M.P.Nos.21163 & 21164 of 2026**

Sivan Constructions
No 9A Block 31 Beach Road
Pudupalayam Cuddalore 607 001
Rep by its Partner Mr.B.DINESH KUMARAN

..Petitioner(s)

Vs

The Assistant Commissioner (ST)
Cuddalore Assessment Circle,
Cuddalore.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari, calling for the records of the respondent relating to the assessment order passed under section 73 and 51 for the year 2021-2022 in reference no. ZD3311252998351 dated 17.11.2025 quash the same and consequently direct the respondent to pass order in accordance with law after providing adequate opportunity of Personal Hearing.

For Petitioner(s):

Mr.R.Ramkumar

For Respondent(s):

Mr.R.Sethu Prabakaran,
Government Counsel (Tax)



ORDER

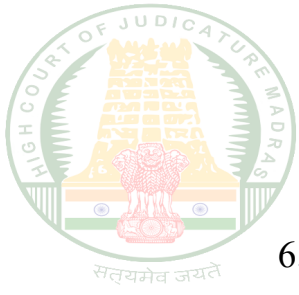
WEB COPY An order dated 17.11.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

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. The writ petition has been filed shortly after the period of limitation expired.

4. On instructions, learned counsel for the petitioner agrees to remit 25% 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 25% 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 25% 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.

09-06-2026

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

To

The Assistant Commissioner (ST)
Cuddalore Assessment Circle,
Cuddalore.



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SENTHILKUMAR RAMAMOORTHY, J.

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