



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 18786 of 2026

and

W.M.P. Nos.20066, 20068, 20070 and 20071 of 2026

Indian Metal and Steels Represented by its
Proprietor Mr.Imran Nazeer
No.252/1, Ground Floor, 1st Street,
Bagepalli, Hosur, Krishnagiri,
Tamil Nadu 635 126.

..Petitioner

Vs

The Assistant Commissioner (ST),
Hosur North-1 Assessment Circle,
Commercial Taxes Building,
1st Floor, Near Old Bus Stand,
Hosur, Krishnagiri, Tamil Nadu - 635 109.

..Respondent

Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for records pursuant to the impugned order passed by the Respondent in Reference Number in reference number ZD 330 326 191 148E, dated 23.02.2026, consequently in Reference Number ZA 330 326 210 3913 dated 24.03.2026 and quash the same.

For Petitioner:

Mr.Panneerselvam K

For Respondent:

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

ORDER

The petitioner has assailed the show cause notices dated 23.02.2026 and 24.03.2026.



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2. Mr.R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice for the respondent. He points out that the challenge is to show cause notices, which were, in fact, replied to by the petitioner.

3. Considering the nature of the writ petition and the fact that the petitioner has replied to the impugned show cause notices, this writ petition is disposed of by permitting the petitioner to raise all contentions in response to the show cause notices and by granting leave to challenge any orders passed pursuant thereto in accordance with law. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

05.06.2026

Index: Yes/No
Neutral Citation: Yes/No
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To

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SENTHILKUMAR RAMAMOORTHY, J.

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