



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 18782 of 2026

and

W.M.P. Nos.20054, 20057 and 20058 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 Deputy State Tax Officer II (Formerly
known as Deputy Commercial Tax Officer)
Office of the Assistant Commissioner GST),
Hosur North-1 Assessment Circle, Commercial
Taxes Building, 1st Floor, Near Old Bus Stand,
Hosur, Krishnagiri, Tamilnadu - 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 330 326 032 478F, dated 04.03.2026 and to quash
the same as contrary to law.

For Petitioner:

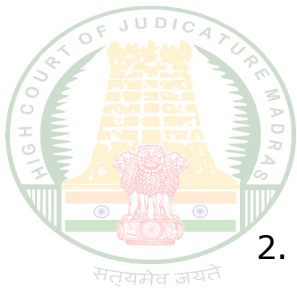
Mr.Panneerselvam K

For Respondent:

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

ORDER

An order dated 04.03.2026 is assailed on the ground that the
petitioner did not have a reasonable opportunity to contest the tax
demand on merits.



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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.

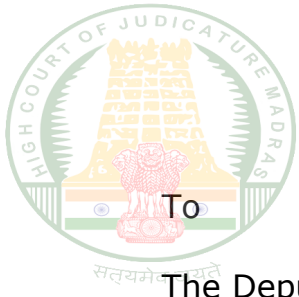
4. On instructions, learned counsel for the petitioner agrees to remit 10% of the disputed tax demand as a condition for remand. An endorsement to that effect has been made on the bundle.

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.

05.06.2026

Index: Yes/No
Neutral Citation: Yes/No
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To
The Deputy State Tax Officer II
(Formerly known as Deputy Commercial Tax
Officer)

Office of the Assistant Commissioner GST),
Hosur North-1 Assessment Circle,
Commercial Taxes Building, 1st Floor,
Near Old Bus Stand, Hosur, Krishnagiri,
Tamil Nadu - 635 109.



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SENTHILKUMAR RAMAMOORTHY, J.

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