



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 18795 of 2026

and

W.M.P. Nos.20077, 20079 and 20081 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 the issuance of writ of certiorari to call for records pursuant to
the impugned order passed by the Respondent in Reference Number ZD
330 326 136 624J dated 16.03.2026, and to quash the same as contrary
to law.

For Petitioner:

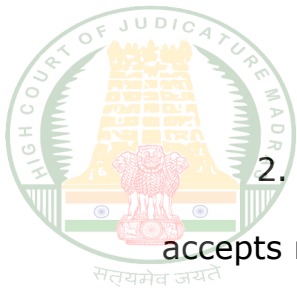
Mr.Panneerselvam K

For Respondent:

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

ORDER

An order dated 16.03.2026 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.

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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 Assistant Commissioner (ST)
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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