



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 18698 of 2026

and

W.M.P. Nos.19982 and 19984 of 2026

RK Coir Industry Rep by its Partner Raja
8/3-46, Reddy Kadu Panapuram Mettur,
Salem-636 453.

..Petitioner

Vs

Assistant Commissioner (ST),
Mettur Assessment Circle,
6/1-182, Sakthi Nagar, Raman Nagar Post,
Mettur Dam – 636 403.

..Respondent

Petition filed under Article 226 of The Constitution of India
praying for the issuance of writ of certiorari to call for the impugned order
dated 20.11.2025 passed by the respondent in Assessment Number and
Year 33AATFR9428G1ZP/2021-22 and quash the same.

For Petitioner:

Mr.N.Murali

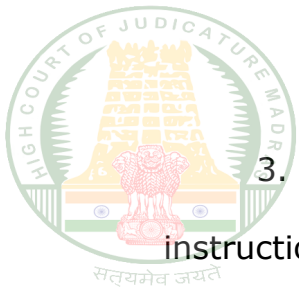
For Respondent:

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

ORDER

An order dated 20.11.2025 is assailed in this writ petition 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 an appeal has expired. On instructions, learned counsel for the petitioner agrees to pay 25% of the disputed tax demand. An endorsement to that effect is made on the bundle.

4. Subject to the condition that the petitioner remits 25% 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 25% of the disputed tax demand.

5. 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),
Mettur Assessment Circle,
6/1-182, Sakthi Nagar, Raman Nagar Post,
Mettur Dam – 636 403.



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SENTHILKUMAR RAMAMOORTHY, J.

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