



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 03-06-2026**

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**THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY**

**WP No. 17870 of 2026  
and W.M.P.Nos.19202 & 19203 of 2026**

Muthuraman Muniaswamy  
Proprietor of Sri Venkateswara Metal  
1/129, 1/13, Jambukuttapatti,  
Pochampalli, Krishnagiri,  
Tamilnadu-635 206.

..Petitioner(s)

Vs

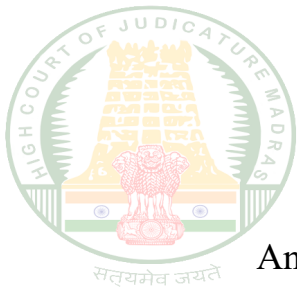
Commercial Tax Officer/  
Deputy State Tax Officer -1,  
Krishnagiri-II Assessment Circle  
Krishnagiri, Hosur  
Tamil Nadu.

..Respondent(s)

**PRAYER:** Writ Petition is filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, calling for the entire records relating to the order in Reference No. ZD331125290383J dated 17.11.2025 along with annexure of detailed order in GSTIN 33BRLPM1241C1ZA/2023-2024 dated 17.11.2025 passed by the Respondent and quash the same.

For Petitioner(s): Mr.T.Ramesh

For Respondent(s): Ms.Amirta Poonkodi Dinakaran,  
Government Counsel (Tax)



## ORDER

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. Ms.Amirta Poonkodi Dinakaran, 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. Subject to fulfilment of the above condition the bank attachment shall stand raised.



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.

**03-06-2026**

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

**To**

The Commercial Tax Officer/  
Deputy State Tax Officer -1,  
Krishnagiri-II Assessment Circle  
Krishnagiri, Hosur  
Tamil Nadu.



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WP No. 17870 of 2



**SENTHILKUMAR RAMAMOORTHY, J.**

**RNA**

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