IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-06-2026

CORAM

THE HON'BLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.23296 of 2026
and
W.M.P.Nos.25268 & 25269 of 2026

Karthiheyan Uma Sahadevan,
(Trade Name IVAAN INTERNATIONAL)
Represented by its Proprietor,
23, Ragavan Street, Chinnathirupathi,
Salem, Tamil Nadu 636008.

..Petitioner(s)

Vs

The Commercial Tax Officer,
Salem Bazaar, Salem-1
Salem, Tamil Nadu.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, calling for the records of the respondent vide his impugned Order of Assessment in DRC-07 bearing Reference No.ZD330225215881N in GSTIN/ID:33CCLPK2828P1Z4/APR 2020 - MAR 2021 dated 21.02.2025 and to quash the same and further direct the respondent to pass fresh order of the assessment after considering relevant records as may be required for such assessments and after granting an opportunity of personal hearing to the petitioner.

For Petitioner(s): Mr.R.Ganesh Kanna

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

ORDER

An order dated 21.02.2025 is assailed on the ground that the petitioner was not provided reasonable opportunity to provide supporting documents before confirming the tax proposals.

2.Ms.Amirta Poonkodi Dinakaran, 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 50% of the disputed tax demand as a condition for remand. An endorsement to that effect is made on the bundle.

4.Subject to the condition that the petitioner remits 50% 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 50% 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.

30-06-2026

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

To

The Commercial Tax Officer,
Salem Bazaar, Salem-1,
Salem, Tamil Nadu.

SENTHILKUMAR RAMAMOORTHY, J.

hvk

W.P.No.23296 of 2026

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