



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 22329 of 2026
and WMP.Nos.24208 & 24209 of 2026**

Ms. Vidhya Priya Rangaraj
Proprietrix of M/s. Vika's E-Learning &
Subscription Service, No.589,
VKK Menon Road,
Coimbatore – 641 044.

..Petitioner

Vs

The Deputy Commercial Tax Officer
P N Palayam Assessment Circle,
Coimbatore – 641 018.

..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records pertaining to the impugned order issued vide FORM DRC-07 in Ref. No. ZD3312251758829 dated 11.12.2025 for the assessment year 2021 – 2022, by the respondent and quash the same.

For Petitioner:

Mr. T.Venugopal

For Respondent:

Mr. R. Sethu Prabakaran
Government Counsel (Tax)

ORDER

An order dated 11.12.2025 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.

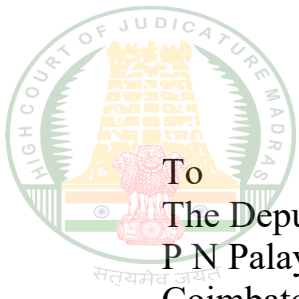
3. The period of limitation for filing an appeal has expired. On instructions, learned counsel for the petitioner agrees to pay 25% of the disputed tax demand as a condition for remand. An endorsement to that effect is made on the bundle.

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.

Index : Yes/No
Neutral Citation : Yes/No
KJ

23-06-2026
(2/2)



WP No. 22329 of 2



To
The Deputy Commercial Tax Officer
P N Palayam Assessment Circle,
Coimbatore – 641 018.

WEB COPY



WEB COPY

WP No. 22329 of 2



SENTHILKUMAR RAMAMOORTHY, J.

KJ

WP No. 22329 of 2026
and WMP.Nos.24208 & 24209 of 2026

23-06-2026
(2/2)