



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 19753 of 2026

and

W.M.P. Nos.21054 and 21055 of 2026

M/s.KGP Constructions
Represented by its Proprietor
Prasanth G,
No.2/139, Kaaliamman Nagar,
Kaulpalayam, Perambalur- 621220

..Petitioner

Vs

Commercial Tax Officer,
No.93F,Venkatachalapathi Nagar,
New Bus Stand Backside,
Perambalur-621 212.

..Respondent

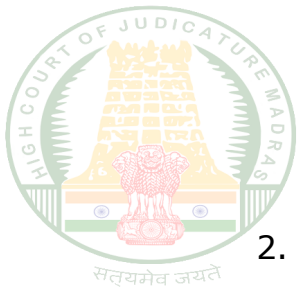
Petition filed under Article 226 of the Constitution of India, praying for issuance of writ of certiorarified mandamus calling for the records relating to the impugned Order bearing reference number ZD331025033447Q dated 07.10.2025 along with detailed order passed by the Respondent and quash the same and consequently directing department to release the bank account of the Petitioner.

For Petitioner: Ms.K. Aarthy

For Respondent: Mr.R.Sethu Prabakaran,
Government Counsel (Tax)

ORDER

An order dated 07.10.2025 is impugned primarily on the ground of breach of principles of natural justice.



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

accepts notice for 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. In view of the impugned order being set aside, the attachment, if any, of the bank account of the petitioner shall stand raised.

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.

09.06.2026

Index: Yes/No
Neutral Citation: Yes/No
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WP No. 19753 of 2



WEB COPY
To
The Commercial Tax Officer,
No.93F,Venkatachalapathi Nagar,
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WP No. 19753 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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WP No. 19753 of 2026

09.06.2026