



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 19816 of 2026
and W.M.P.Nos.21138 & 21139 of 2026**

Thiru Mala Rice Traders
rep by its Proprietor Muthu
Ground, Old No. 3/33, New No. 91/3C, 91/4,
Sri Lakshmi Modern Rice Mill, alias Veerapandian
Modern Rice Mill,
Anna Salai, Theerthagiriyampattu,
Chennai - 600052

..Petitioner(s)

Vs

1. State Tax Officer
Madavaram Assessment Circle,
Room No.105, First Floor, Integrated
Commercial Taxes
Building, Wall Tax Road, Chennai-600 003
2. Commercial Tax Officer
Room No.104, First Floor, Integrated
Commercial Taxes Building,
Thiruvallur Division, No 32, Elephant Gate
Bridge Road, Chennai 600003

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorarified Mandamus, calling for the
records relating to the Detailed impugned order bearing GSTIN
33CKWPM7460E1ZR/ 2021-22 dated 17.11.2025 passed by the 1st Respondent



and quash the same and subsequently direct the 1st Respondent to provide personal hearing to the Petitioner as the principles of natural justice.

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For Petitioner(s): Mr.Anand K

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

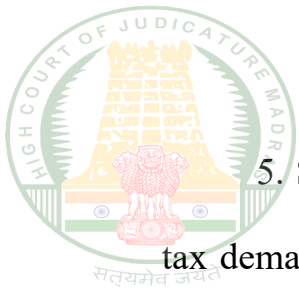
ORDER

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. Mr.R.Sethu Prabakaran, 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.

6. The writ petition is disposed of on the above terms. Consequently, connected writ miscellaneous petitions are closed. There shall be no order as to costs.

10-06-2026

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

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SENTHILKUMAR RAMAMOORTHY, J.

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