



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 19705 of 2026
and W.M.P.No.21010 of 2026**

Sree Vengadeshvakra Cotton Traders
GSTIN 33AVHPG3218N1ZL
Represented by its Proprietor, Gopal,
No.1/89-1, Kannantheri, Konganapuram Via,
Sankari TK, Salem - 637102.

..Petitioner(s)

Vs

The Commercial Tax Officer / THE STATE TAX
OFFICER (FAC)
Edappadi Assessment Circle
No.60A, SMVT Nagar
Salem Main Road, Vellandivalasu
Edappadi, Salem 637105.

..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 of the respondent made in Reference No.ZD330225144178K dated
15.02.2025 and quash the same and consequently direct the respondent to given
an opportunity of personal hearing.

For Petitioner(s): Mr.P. Suresh Babu

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



ORDER

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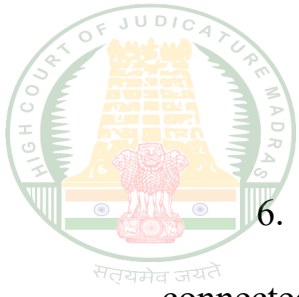
An order dated 15.02.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

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 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 petition is closed. There shall be no order as to costs.

09-06-2026
(3/4)

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

The Commercial Tax Officer / THE STATE TAX
OFFICER (FAC)
Edappadi Assessment Circle
No.60A, SMVT Nagar
Salem Main Road, Vellandivalasu
Edappadi, Salem 637105.



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SENTHILKUMAR RAMAMOORTHY, J.

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(3/4)**