



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 22452 of 2026
and W.M.P.Nos.24372 & 24374 of 2026**

V.A.A. Cottons
GSTIN 33ANEPN3500D2ZO,
Represented by its Proprietor, NATESAN,
No.2/184, Mattampatti, Kattuvalavu,
Edappadi, Salem- 637102

..Petitioner(s)

Vs

The Commercial Tax Officer (FAC)
Edappadi Assessment Circle,
No.60A SMVT Nagar,
Salem Main Road, Vellandivalasu,
Edappadi, Salem -637 105

..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.ZD330924187539R dated
27.09.2024 and quash the same and consequently direct the respondent to given
an opportunity of personal hearing.

For Petitioner(s): M/s. P. Suresh Babu

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



ORDER

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An order dated 27.09.2024 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Ms.Amirta Poonkodi Dinakaran, 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 50% 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 50% 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 50% 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.

23-06-2026

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

To

The Commercial Tax Officer (FAC)
Edappadi Assessment Circle,
No.60A SMVT Nagar,
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Edappadi, Salem -637 105



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WP No. 22452 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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