



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 22356 of 2026
and WMP.Nos.24244 & 24247 of 2026**

Santhoshkumar V
Proprietor of SVR Coconut Traders,
1-79, Dasaripalayam,
Kondapanaickenpalayam, Sathyamangalam,
Erode- 638508

..Petitioner

Vs

Deputy Commercial Tax Officer
Sathyamangalam, Erode.

..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records relating to the impugned Assessment Order dated 04.12.2025 bearing Reference No.ZD331225056355K passed by the Respondent and quash the same.

For Petitioner:

Mr. Athiban Vijay AK

For Respondent:

Mr. R. Sethu Prabakaran
Government Counsel (Tax)

ORDER

An order dated 04.12.2025 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.

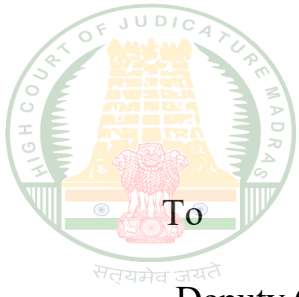
5. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

23-06-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ



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To

Deputy Commercial Tax Officer
Sathyamangalam, Erode.



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SENTHILKUMAR RAMAMOORTHY, J.

KJ

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