



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. 19872 of 2026
and W.M.P.No.21209 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 - 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.ZD330125249003Z dated
27.01.2025 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):

Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)



ORDER

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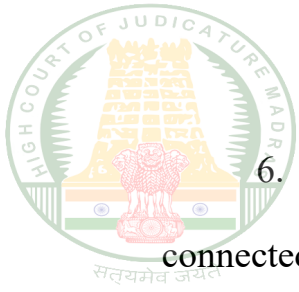
An order dated 27.01.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

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

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

The Commercial 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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