IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.05.2026

CORAM :

THE HON'BLE MR.JUSTICE G.R.SWAMINATHAN

W.P.No.20134 of 2026
and W.M.P.No.21544 of 2026

Hariharan S .. Petitioner

Versus

The Commercial Tax Officer,
Tiruppur (South) Circle,
Tiruppur – II, Tamil Nadu. .. Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India seeking a Writ of Certiorarified Mandamus, calling for the records relating to the impugned order passed in Reference No.ZD331125449810L dated 26.11.2025 and quash the same and consequently direct the respondent to reconsider the matter afresh after affording a reasonable opportunity of hearing.

For Petitioner : Mr.Balaji B

For Respondent : Mr.T.N.C.Kaushik,
Additional Government Pleader

ORDER

Heard both sides.

2. The petitioner suffered an adverse assessment order at the hands of the respondent. Aggrieved by the same, the petitioner filed an appeal before the appellate authority. 10% of the tax amount had been adjusted towards the petitioner's input tax credit. The petitioner's appeal was dismissed on the ground of delay. Challenging the same, this Writ Petition is filed.

3. In such matters, this Court has been granting relief by putting assessee on terms and the petitioner would be called upon to pay 25% of the disputed tax amount. In the case on hand, the petitioner had already paid 10% of the tax amount and he will have to pay further 15% of the tax amount. At this stage, the learned Counsel for the petitioner states that the petitioner had paid the entire tax amount. This has to be verified. If this assertion turns out to be untrue, the petitioner can still seek relief by paying 15% more.

4. Subject to the petitioner's assertion turning out to be true, the impugned order, dated 26.11.2025 is set aside and the matter is remitted back to the respondent. The respondent shall issue notice to the petitioner afresh and pass an order after due enquiry.

5. Accordingly, this Writ Petition is allowed. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

20.05.2026

Neutral Citation : yes/no
grs/ars

To

The Commercial Tax Officer,
Tiruppur (South) Circle,
Tiruppur – II, Tamil Nadu.

G.R.SWAMINATHAN, J.

grs/ars

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