



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-06-2026

CORAM

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 22349 of 2026
and WMP.Nos.24237 & 24239 of 2026**

Palanisamy Ragini
Proprietor of Sri Veerasundari and Co
1, Sasathottam, Kattampatty,
Dharapuram, Tiruppur,
Tamil Nadu 638673.

..Petitioner

Vs

State Tax Officer
Dharapuram Assessment Circle,
195/7, Nanjiyampalayam,
Dharapuram-638656.

..Respondent

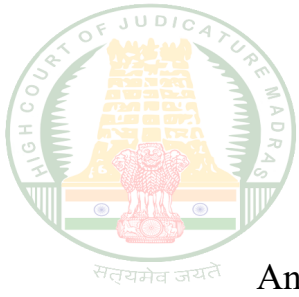
Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus calling for the records on the file of the Respondent leading to the issuance of Impugned order passed by the Respondent dated 17.11.2025 Vide Ref. No. ZD331125300119Z/ 2021- 22 and quash the same, and Consequently direct the Respondent to re-adjudicate the show cause Notice after giving an opportunity of personal hearing.

For Petitioner:

Mr. Sathyanarayana AG
Ms. R.Aishwariya

For Respondent:

Mr. R. Sethu Prabakaran
Government Counsel (Tax)



ORDER

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An order dated 17.11.2025 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. In view of the impugned order being set aside, the attachment, if any, of the bank account of the petitioner in relation to the impugned order shall stand raised.



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

To

State Tax Officer
Dharapuram Assessment Circle,
195/7, Nanjiyampalayam,
Dharapuram-638656.



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SENTHILKUMAR RAMAMOORTHY, J.

KJ

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