



WEB COPY

WP No. 20301 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21-05-2026

CORAM

THE HON'BLE MR JUSTICE G. R. SWAMINATHAN

**WP No. 20301 of 2026
and WMP No. 21759 of 2026**

Pargunan Ranjith

..Petitioner(s)

Vs

1. The Deputy State Tax Officer-2,
Harur,
Dharmapuri.

2. The State Tax Officer,
Harur Assessment Circle,
Dharmapuri.

..Respondent(s)

PRAYER – This Writ Petition is filed under Article 226 of the Constitution of India, seeking a Writ of Certiorari, calling for the records of the first respondent in his proceedings in Reference No.ZD330225123880Q, quash the order dated 13.02.2025 passed therein for the financial year 2020-2021.

For Petitioner(s): M/s.P.V.SUDAKAR

For Respondent(s): Mr.T.N.C.aushik,
Government Advocate

ORDER

Heard both sides.



2.The petitioner's registration was cancelled in the year 2022. Therefore, the petitioner did not have the occasion to access the web portal maintained by the department. All the notices were posted only on the web portal and not served personally. The petitioner was blissfully unaware of the assessment proceedings which were taking place. The impugned order came to be passed on 13.02.2025. It is stated that almost the entire tax amount had been recovered from the petitioner. I am satisfied that there has been a violation of Principles of natural justice.

3.The petitioner counsel states that even if the impugned order is set aside, he will not seek for refund of the recovered amount and that he will abide by the outcome of the enquiry.

4.In view of the undertaking given by the petitioner and taking note of the violation of the Principles of natural justice, the impugned order is set aside and the matter is remitted to the file of the 1st respondent. The petitioner shall appear before the 1st respondent on 12.06.2026 at 3.00 p.m. and place his case. The 1st respondent shall hold the enquiry afresh and pass an order. Whether to refund the recovered amount to the petitioner or not will depend on the outcome of the enquiry. The attachment made on the bank account of the petitioner shall also stand lifted forthwith.



5.The Writ Petition is allowed on this term. No costs. Consequently,
connected Miscellaneous Petition is closed.

21-05-2026

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

GSA

To

1. The Deputy State Tax Officer-2,
Harur,
Dharmapuri.
2. The State Tax Officer,
Harur Assessment Circle,
Dharmapuri.



WEB COPY

WP No. 20301 of 2



G.R.SWAMINATHAN J.

GSA

**WP No. 20301 of 2026
and WMP No. 21759 of 2026**

21-05-2026