



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-05-2026

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CORAM

THE HON'BLE MR JUSTICE G. R. SWAMINATHAN

WP No. 20588 of 2026
and
WMP.Nos. 22138 & 22139 of 2026

P Selvaraj & Co.,
Rep. by its Managing Partner,
Mr A Rushiasinger,
No.7, Bangalakara Street, Gingee Road,
Tindivanam, Viluppuram - 604001.

..Petitioner(s)

Vs

The Deputy State Tax Officer -1,
Tindivanam Assessment Circle,
No. 136 & 137, SBI Buildings,
Nehru Street, Tindivanam - 604 001.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India seeking issuance of writ of certiorarified mandamus, calling for records relating to the Order passed by the Respondent dated 29.12.2025 with Ref. No. ZD3312254357785 pertaining to the Financial Year 2021-22 and quash the same.

For Petitioner(s): Mr.Adithya Reddy

For Respondent(s): Ms.G.Dhana Madhri
Standing Counsel



ORDER

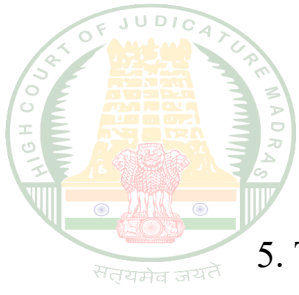
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Heard both sides.

2.The petitioner had suffered the impugned order at the hands of the respondent. It is an *ex parte* order. The petitioner states that since notice was served only through on-line portal, the petitioner was not aware of the same.

3.The learned Government Advocate submits that in similar matters, reliefs were granted by directing the assessee to deposit 25% of the disputed tax amount.

4. In the case on hand, the petitioner's counsel states that more than 25% disputed tax amount has already been recovered from the petitioner. This is subject to verification from the Department. If the statement made by the learned counsel for the petitioner turns out to be true, the impugned order will stand quashed. If the said statement is incorrect, the petitioner has to necessarily pay 25% so as to get the relief accordingly.



5. This Writ Petition is disposed of accordingly. No costs. Consequently,
connected miscellaneous petitions are closed.

27-05-2026

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

KKN/KAN

To

The Deputy State Tax Officer 1,
Tindivanam Assessment Circle,
No. 136 and 137 SBI Buildings,
Nehru Street Tindivanam 604 001



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G.R.SWAMINATHAN, J.

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