



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 21613 of 2026
and W.M.P.Nos.23406, 23409 & 23411 of 2026**

Kishore Traders
Represented by its Proprietor V.Arumugam
No. 126G, Kaliamman Kovil Street, Valapady,
Salem 636 115.

..Petitioner(s)

Vs

State Tax Officer
Ayyothyapattinam Assessment Circle, Salem
Integrated Commercial taxes office complex,
Room no.327, 3rd Floor, No.17,
Pitchards road, Salem-7.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari, calling for the records relating to the order dated 10.12.2025 bearing reference No. ZD331225156383K in Form DRC 07 issued by the Respondent in respect of GSTIN 33AXIPA6206F1Z1 / 2021-22, and notice dated 22.05.2026 in respect of said order, and quash the same as illegal, arbitrary, contrary to material facts and in violation of the principles of natural justice.



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For Petitioner(s):

Mr.Vaani Sreekant Iyer

For Respondent(s):

Ms.G.Dhana Madhri,
Government Counsel (Tax)

ORDER

An order dated 10.12.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Ms.G.Dhana Madhri, 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 petitions are closed. There shall be no order as to costs.

16-06-2026

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

To

State Tax Officer
Ayyoorthyapattinam Assessment Circle, Salem
integrated commercial taxes office complex, Room
no.327, 3rd Floor, No.17, pitchards road, salem-7.



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SENTHILKUMAR RAMAMOORTHY, J.

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