



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 22506 of 2026
and W.M.P.Nos.24433 & 24434 of 2026**

Pravinmoorthy
Proprietor D.G.Enterprises
No. 2/5A, ATR Garden
Near Natsean Nagar
Tirupadiripuliyur, Cuddalore,
Tamil Nadu 607002

..Petitioner(s)

Vs

Deputy Commercial Tax Officer
Cuddalore Town,
Cuddalore

..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 Impugned Assessment order dated 16.08.2024 bearing Reference No.
ZD330824137116J passed by the respondent and quash the same.

For Petitioner(s):

Mr.Athiban Vijay AK

For Respondent(s):

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



ORDER

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An order dated 16.08.2024 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 after the period of limitation expired.

4. On instructions, learned counsel for the petitioner agrees to remit 50% 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 50% 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 50% 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.

24-06-2026

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

To

Deputy Commercial Tax Officer
Cuddalore Town,
Cuddalore



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SENTHILKUMAR RAMAMOORTHY, J.

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