



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 21181 of 2026

and

W.M.P. No.22917 of 2026

Kamala Ventures,
GSTIN 33AUAPK349391Z9,
Represented by its Proprietor
Kamala Kuttiannan,
2/1, Rajalakshmi Puram, Peelamedu,
Coimbatore - 641 004.

..Petitioner

Vs

The Deputy Commercial Tax Officer,
Peelamedu South Circle,
Coimbatore - 641 018.

..Respondent

Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorari to call for the records pertaining to the impugned order in Form DRC 07 Order No. ZD331225334892F dated 22.12.2025 issued by the Respondent and quash the same.

For Petitioner:

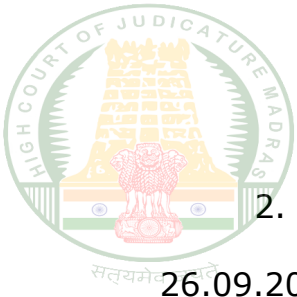
Mr.G.Derrick Sam

For Respondent:

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

ORDER

An assessment order dated 22.12.2025 is assailed primarily on the ground that the petitioner's reply was not taken into consideration.



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2. Learned counsel for the petitioner referred to reply dated 26.09.2025 to the show cause notice and submitted that such reply was not considered in the impugned order.

3. Ms.G.Dhana Madhri, learned Government Counsel (Tax), accepts notice for the respondent and submits that the writ petition has been filed beyond the period of limitation.

4. On perusal of the impugned order, it is noticeable that it is recorded therein, in one paragraph, that the tax payer did not file an explanation. In another paragraph, it is recorded that the tax payer's reply is not acceptable and not satisfactory. No reasons are recorded in support of this conclusion. Therefore, re-consideration is warranted.

5. Learned counsel for the petitioner submits that about 56% of the disputed tax demand was recovered. He draws reference to the electronic liability ledger in this regard.

6. In the above facts and circumstances, the impugned order in original 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 receipt of a copy of this order.

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7. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petition is closed. There shall be no order as to costs.

15.06.2026

Index: Yes/No
Neutral Citation: Yes/No
mmi

To

The Deputy Commercial Tax Officer,
Peelamedu South Circle,
Coimbatore – 641 018.



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SENTHILKUMAR RAMAMOORTHY, J.

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