IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP Nos. 21964 & 21969 of 2026
and WMP.Nos.23824, 23825, 23832 & 23833 of 2026

In both WPs.

Fairose Traders
Represented by its Proprietor,
Kadarmeeran, No.67, Coramandal Town,
Sidco Industrial Estate,
Chennai-600 098.

..Petitioner

Vs

The State Tax Officer (FAC)
Pattravakkam Assessment Circle,
No. C.T. and Regn. Dept. (South Tower),
Block 19, T.S.No.2,
Govt. Form Village,
4th Floor, Room No. 415
Guindy Taluk, Nandanam,
Chennai 35.

..Respondent

PRAYER in W.P.No.21964 of 2026: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorarified Mandamus to call for the records of impugned order under Section 74 dated 26.03.2024 having reference number ZD330324176472I passed by the Respondent for the Financial year 2020-2021 and quash the same as arbitrary, unjust and illegal and violative of Principles of Natural Justice and consequently direct the respondents to redo the assessment after affording opportunity of personal hearing to the petitioner.

PRAYER in W.P.No.21969 of 2026: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorarified Mandamus to call for the records of impugned order under Section 74 dated 30.04.2024 having reference number ZD330424249040X passed by the Respondent for the Financial year 2020-2021 and quash the same as arbitrary, unjust and illegal and violative of Principles of Natural Justice and consequently direct the respondents to redo the assessment after affording opportunity of personal hearing to the petitioner.

In both WPs.

For Petitioner: Mr. Suresh T

For Respondent: Ms. G. Dhana Madhri
Government Counsel (Tax)

COMMON ORDER

Assessment orders dated 26.03.2024 and 30.04.2024 are assailed in these writ petitions on the ground that sufficient opportunity was not provided to the petitioner to respond to the show cause notice or to appear in personal hearings.

2. Ms. G. Dhana Madhri, learned Government Counsel (Tax), accepts notice on behalf of the respondent. She submits that the petitioner has approached this Court more than two years after the impugned orders were issued.

3. In W.P.No.21964 of 2026, the record reveals that the impugned order was issued one day after the show cause notice was issued. Solely on this

ground, re-consideration is warranted. As regards W.P.No.21969 of 2026, the impugned order was issued more than four months after the show cause notice was issued. However, there is no indication that a personal hearing was offered to the petitioner. In addition, substantial recoveries appear to have been made from the electronic credit ledger of the petitioner. This aspect is required to be verified and confirmed.

4. Subject to verification and confirmation that substantial recoveries towards the tax dues under the impugned orders were made earlier, the impugned orders are set aside and the matters are remanded for re-consideration. After providing a reasonable opportunity to the petitioner, fresh orders shall be issued within three months from the date of verifying and confirming that the recoveries were made in the manner indicated above.

5. These writ petitions are disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

19-06-2026
(1/2)

Index: Yes/No
Neutral Citation: Yes/No

KJ

SENTHILKUMAR RAMAMOORTHY, J.

KJ

To

The State Tax Officer (FAC)
Pattravakkam Assessment Circle,
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