IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP Nos. 21116 & 21121 of 2026
and WMP.Nos.22851, 22852, 22857 & 22858 of 2026

In both WPs.

Sivasakthi Constructions,
Represented by its Partner,
Markondan Ramakrishnan,
No.74, Sivasakthi Complex,
Bazaar Street, Thiruvathur Village,
Pavunjur Post, Cheyuur Taluk,
Kancheepuram 603 312.

..Petitioner

Vs

State Tax Officer
Maduranthakam Assessment Circle,
No.15/9, Car Street,
Maduranthakam- 603 306.

..Respondent

Prayer in W.P.No.21116 of 2026 : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus to call for the records of impugned order under Section 74A dated 10.11.2025 having Reference No. ZD331125159170U passed by the respondent for the financial year 2024-25 and quash the same as illegal, erroneous on facts and violative of principles of Natural Justice and consequently direct the respondent to consider the matter afresh on merits after providing an opportunity of personal hearing.

Prayer in W.P.No.21121 of 2026 : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus to call for the records of impugned order under Section 74A dated 10.11.2025 having Reference No. ZD3311251582250 passed by the respondent for the financial year 2024-25 and quash the same as illegal, erroneous on facts and violative of principles of Natural Justice and consequently direct the respondent to consider the matter afresh on merits after providing an opportunity of personal hearing.

In both WPs.

For Petitioner:	Mr. Parthiban V
For Respondent:	Mr. R. Sethu Prabakaran Government Counsel (Tax)

COMMON ORDER

Assessment orders dated 10.11.2025 are assailed in these two writ petitions on the ground of alleged breach of principles of natural justice.

2. Mr. R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

3. The period of limitation for filing appeals has expired. On instructions, learned counsel for the petitioner agrees to pay 25% of the disputed tax demand in respect of each assessment order. An endorsement to that effect is made on the bundle.

4. Subject to the condition that the petitioner remits 25% of the disputed tax demand in respect of each assessment order, as agreed to, within thirty days from the date of receipt of a copy of this order, the impugned assessment orders are set aside and matters are remanded for re-consideration. After providing a reasonable opportunity to the petitioner, fresh assessment orders shall be issued within three months from the date of remittance of 25% of the disputed tax demand.

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

12-06-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

State Tax Officer
Maduranthakam Assessment Circle,
No.15/9, Car Street,
Maduranthakam- 603 306.

SENTHILKUMAR RAMAMOORTHY, J.

KJ

WP Nos. 21116 & 21121 of 2026
and WMP.Nos.22851, 22852, 22857 & 22858 of 2026

12-06-2026