



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 21866 of 2026
and W.M.P.Nos.23712 & 23713 of 2026**

Karuppu Malaichamy,
Proprietor
HYBRID NETWORK SOLUTIONS,
11/3, Ground Floor, Jayachandra Flats,
S V Chidambaram Salai,
Jafferkanpet, Chennai- 600 083.

..Petitioner(s)

Vs

Deputy State Tax Officer 2,
EKKATUTHANGAL ASSESSMENT CIRCLE
571, Integrated Buildings for commercial Taxes
And Registration Department (South Towers),
Room No.306, 3rd Floor, Nandanam,
Chennai-035.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorari, call for the records culminating
Order Ref. ZD331225149343N dated 10.12.2025 passed by the respondent and
quash the same as per se illegal.

For Petitioner(s):

Mr.K.Chandrasekaran



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For Respondent(s):

Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)

ORDER

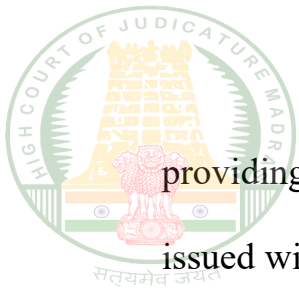
An order dated 10.12.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Ms.Amirta Poonkodi Dinakaran, 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. Learned counsel for the petitioner submits that the entire tax demanded under the impugned order was recovered from the petitioner's Electronic Credit Ledger. He relies upon the document at page 41 of the paper book. This aspect is required to be verified and confirmed.

5. Subject to verifying and confirming that the entire tax demanded under the impugned order was recovered, the impugned order is set aside. After



providing a reasonable opportunity to the petitioner, a fresh order shall be issued within *three months* from the date of verifying and confirming the above mentioned recovery.

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.

18-06-2026

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

Deputy State Tax Officer 2,
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571, Integrated Buildings for commercial Taxes
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Room No.306, 3rd Floor, Nandanam,
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SENTHILKUMAR RAMAMOORTHY, J.

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