IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 21597 of 2026
and W.M.P.Nos.23388 & 23389 of 2026

Sri Rajeshwari Auto Plast Private Limited,
Rep. by its Director,
Annamalai Neelavannan,
No.455/1A, 456/1C, Oragadam Main Road,
Panruti Kandigai, Sriperumbudur,
Kancheepuram 602 105

..Petitioner(s)

Vs

The Assistant Commissioner ST,
Oragadam Assessment Circle,
No.4/109, Third Floor,
Bangalore-Chennai High Way,
Varadrajapuram, Nazarathpet,
Chennai-600 123.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, to call for the records of impugned order under Section 74A dated 18.12.2025 having Reference No. ZD331225290484D 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.

For Petitioner(s): Mr.Parthiban V

For Respondent(s): Ms.Amirta Poonkodi Dinakaran, Government Counsel (Tax)

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ORDER

An order dated 18.12.2025 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. On instructions, learned counsel for the petitioner agrees to remit 25% 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 25% 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 25% 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.

16-06-2026

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

To

The Assistant Commissioner ST,
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SENTHILKUMAR RAMAMOORTHY, J.

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