



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.06.2026

CORAM

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 22318 of 2026
and WMP Nos. 24194 and 24196 of 2026

Ramesh Nataraj
Proprietor of M/s.Thirumurugan Engineering
Works, No. 31, Govindasamy Layout,
PKD Nagar, Peelamedu,
Coimbatore-641004

..Petitioner

Vs

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

..Respondent

Writ 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 issued vide FORM DRC-07 in Ref.No.ZD331225179134K dated 12.12.2025 for the Assessment Year 2021- 2022, by the Respondent and quash the same.

For Petitioner: Mr.Derric Sam

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

ORDER

An order dated 12.12.2025 is impugned primarily on the ground of breach of principles of natural justice.

2. Ms.Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice for the respondent.



3. On perusal of the impugned order, it is clear that the tax proposal was confirmed because the tax payer had not responded to the show cause notice or attended personal hearing.

4. On instructions, learned counsel for the petitioner agrees to remit 50% of the disputed tax demand under the impugned order as a condition for remand. An endorsement to that effect is made on the bundle.

5. Subject to the remittance of 50% of the disputed tax demand, as agreed to, 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, fresh order shall be issued within three months from the date of remittance of 50% of the disputed tax demand.

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

22.06.2026

Index: Yes/No
Neutral Citation: Yes/No
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To
The Deputy Commercial Tax Officer
Peelamedu North Circle,
Coimbatore- 641 018.



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WP No. 22318 of 20



SENTHILKUMAR RAMAMOORTHY, J.

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