



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 22398 of 2026
and W.M.P.Nos.24306 & 24307 of 2026**

Sri Vinayaga Agro Centre
Rep by its Partner Ravisankar
SF No. 155/1, North Street, Panchayat
Headquarter, Koothakudi, Kallakurichi - 606305

..Petitioner(s)

Vs

The Deputy State Tax Officer
Kallakurichi Assessment Circle,
No.103/5, Nepal Street,
Kallakurichi -606 204.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorari, calling for records relating to
the Order passed by the Respondent dated 16.12.2025 with Ref. No.
ZD331225259326G pertaining to the Financial Year 2021-22 and quash the
same.

For Petitioner(s):

Ms.H.Kirithika
for Mr.Adithya Reddy

For Respondent(s):

Mr.R.Sethu Prabakaran,
Government Counsel (Tax)



ORDER

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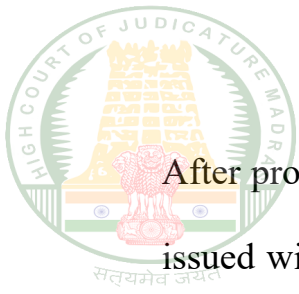
An order dated 16.12.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Mr.R.Sethu Prabakaran, 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 some recovery was made pursuant to the impugned order. Subject to giving credit thereto, she submits that the 25% of the disputed tax demand would be remitted. An endorsement to that effect has been made on the bundle.

5. Subject to verifying and confirming and giving credit to recoveries made earlier and subject further to remittance of 25% of the tax demand in the aggregate 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.

23-06-2026

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

The Deputy State Tax Officer
Kallakurichi Assessment Circle,
No.103/5, Nepal Street,
Kallakurichi -606 204.



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SENTHILKUMAR RAMAMOORTHY, J.

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