



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 23288 of 2026
and W.M.P.Nos.25257 & 25258 of 2026**

Sathyam Tea Industries
Represented by its Partner
Mr. Krishnan Mahalingam,
2/730, Kagguchi Village,
Kagguchi, Nilgiris, Tamil Nadu- 643 214

..Petitioner(s)

Vs

The State Tax Officer (ST)/
The Commercial Tax Officer
Uthagai North circle,
Uthagamandalam, Coimbatore

..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 records relating to the
Order dated 25.11.2025 passed by the Respondent vide Reference No.
ZD331125441545M for FY 2021- 2022 and quash the same.

For Petitioner(s):

Ms.Sowjanya S

For Respondent(s):

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



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ORDER

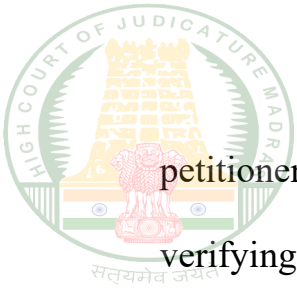
An order dated 25.11.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

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 after the period of limitation expired.

4. Learned counsel for the petitioner submits that 50% of the tax demand under the impugned order was remitted under a demand draft on 16.06.2026. This aspect is required to be verified and confirmed. An endorsement to that effect has been made on the bundle.

5. Subject to verifying and confirming that about 50% of the disputed tax demand was recovered from the petitioner 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 verifying and confirming that 50% of the disputed tax demand had been recovered.

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.

30-06-2026

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

To

The State Tax Officer (ST)/ The Commercial Tax
Officer
Uthagai North circle,
Uthagamandalam, Coimbatore



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SENTHILKUMAR RAMAMOORTHY, J.

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