IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01-07-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 23592 of 2026
and W.M.P.Nos.25542 & 25544 of 2026

Sampath Saravanan
(Trade Name Rasathi agency)
Represented by its Proprietor,
3/135, South Street,
M Pudaiyur, Cuddalore, Tamilnadu -606 108

..Petitioner(s)

Vs

Deputy Commercial Tax Officer
Virudhachalam, Cuddalore,
Cuddalore Tamilnadu.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, calling for the records of Order of Assessment in DRC-07 bearing Reference ZD331225209297J in GSTIN/ID 33ENFPS7014Q1ZF / APR 2021 - MAR 2022 dated 15.12.2025 passed by the respondent and to quash the same and to further direct the respondent to grant an opportunity of personal hearing to the petitioner to submit the requisite documents.

For Petitioner(s): M/s. R Ganesh Kanna

For Respondent(s): Mr.R.Sethu Prabakaran,
Government Counsel (Tax)

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ORDER

An order dated 15.12.2025 is assailed primarily on the ground that the petitioner was not provided a reasonable opportunity to provide supporting documents.

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. On instructions, learned counsel for the petitioner agrees to remit 50% 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 50% 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 50% 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.

01-07-2026

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

To

Deputy Commercial Tax Officer
Virudhachalam, Cuddalore,
Cuddalore Tamilnadu.

SENTHILKUMAR RAMAMOORTHY, J.

RNA

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