



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02-07-2026

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CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 23663 of 2026
and W.M.P.Nos.25619 & 25621 of 2026**

SMS Conveyors
Rep by its Proprietor A Savitha
SF No. 525, 526, Plots No. 498 and 486,
Meenakshi Nagar Sipcot II, Samanapalli,
Krishnagiri 635109

..Petitioner(s)

Vs

The Deputy State Tax Officer 1,
Hosur (North 1) Assessment Circle,
Survey No. 773 Anna Centenary Building,
Ground Floor, Integrated commercial taxes offices
Building, Seetharammedu, Hosur 635 109

..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 the records of the
Respondent order dated 25.12.2025 with Reference No. ZD3312253845385
pertaining to the Financial Year 2021-22 and quash the same.

For Petitioner(s):

Mr.Raghunandan Sriram

For Respondent(s):

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



ORDER

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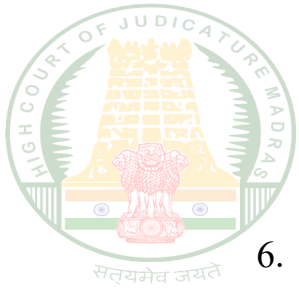
An order dated 25.12.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

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 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.



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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.

02-07-2026

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

To

The Deputy State Tax Officer 1,
Hosur (North 1) Assessment Circle,
Survey No. 773 Anna Centenary Building,
Ground Floor, Integrated commercial taxes offices
Building, Seetharammedu, Hosur 635 109



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SENTHILKUMAR RAMAMOORTHY, J.

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