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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-11-2026

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THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 32970 of 2026

and WMP Nos.36222 of 2026

Case QR

CNR: {HCMA011812282026}

M/s J S Traders
A partnership firm
Represented by its partner Mr. Nazar Khan No 17,
NA Railway station Road,
Korattur, chennai 600 080

..Petitioner(s)

Vs

The Assistant Commissioner (ST)
Korattur Assessment Circle,
Integrated commercial taxes and
Reistration department (Sounth Tower)
nandanam, Chennai 600 035

..Respondent(s)

PRAYER: The Writ Petition is filed under Article 226 of the Constitution of India for the issuance of a Writ of Certiorari calling for the records in the impugned order in Ref No. ZD331225278172K, dated 17.12.2025, on the file of the Respondent herein and consequential order of rejection of application for rectification in Ref No. ZD330326166221R, dated 18.03.2026, on the file of the Respondent herein and quash the same as illegal, arbitrary and against the law.

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For Petitioner(s): Mr. J. Poojesh
for M/s. Praveen S Purohit

For Respondent(s): Mr. R. Sethu Prabakaran
Government Advocate

ORDER

The present Writ Petition has been filed challenging the assessment order passed by the respondent dated 17.12.2025 and the consequential order rejecting the rectification application dated 18.03.2026.

2. The learned counsel for the petitioner submitted that Defect No. 3 in the impugned order is a duplication of an earlier order passed by the respondent dated 12.11.2025. The said earlier order quantified a tax liability of Rs.94,22,861/- in respect of the petitioner's transactions with M/s. Ishagini Enterprises for the tax period from December, 2021, to February, 2022, whereas the present impugned order also pertains to transactions with M/s. Ishagini Enterprises covering the same period.

3. However, a perusal of the records reveals that the present impugned order pertains to the entire Financial Year 2021–2022. Thus, whether the returns for the period from December, 2021, to February, 2022, were already included

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therein is not ascertainable at this stage, and it *prima facie* does not appear to be a duplication order. Nevertheless, it is an undisputed fact that the impugned order dated 17.12.2025 is an *ex parte* order passed without affording an opportunity of personal hearing to the petitioner.

4. Under these circumstances, the learned Government Advocate appearing for the respondent fairly submitted that the matter may be remanded to the respondent for fresh consideration on terms.

5. In view of the above, this Court passes the following order:

(i) The impugned assessment order dated 17.12.2025 and the consequential rectification rejection order dated 18.03.2026 are set aside, and the matter is remanded to the respondent for fresh consideration, subject to the condition that the petitioner ***deposits a sum of Rs. 4,00,000/- (Rupees Four Lakhs only) with the respondent within a period of four (4) weeks from the date of receipt of a copy of this order.*** The setting aside of the impugned orders shall take effect from the date of payment of the said amount.

(ii) Upon making such payment, the petitioner shall file their reply/objections along with all supporting documents within a period of three (3) weeks from the date of payment.

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(iii) On receipt of the reply/objections, the respondent shall consider the same, issue a 14 days' clear notice fixing the date of personal hearing to the petitioner, and thereafter pass appropriate orders on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible.

(iv) Considering the fact that the impugned orders have been set aside, the consequential attachment made on the bank account of the petitioner cannot survive any longer. Accordingly, upon production of proof of payment of the aforesaid sum of Rs. 4,00,000/-, the Bank concerned is directed to immediately de-freeze the bank account of the petitioner and permit them to operate the same normally, and shall intimate the de-freezing to the respondent authority.

6. With the above directions, this Writ Petition stands disposed of. There shall be no order as to costs. W.M.P.No.36222 of 2026 filed to dispense with the production of the original impugned order, is allowed. Consequently, the connected Miscellaneous Petition is closed.

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To

The Assistant Commissioner (ST)
Korattur Assessment Circle,
Integrated Commercial Taxes And
Reistration Department (Sounth Tower)
Nandanam, Chennai 600 035.

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KRISHNAN RAMASAMY, J.

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