



WEB COPY



W.P.(MD)No.2680 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 03.02.2026

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THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.2680 of 2026
& W.M.P(MD)No.2272 of 2026

D Pitchai

... Petitioner

Vs.

The Deputy Commercial Tax Officer
West Veil Street Assessment Circle
Commercial Tax Office
5 Floor, C.T.Complex building
Dr.Thangaraj Salai
K.K.Nagar. Madurai -625020.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for records in reference no. ZD331125121960T/ 2021-22 dated 07/11/2025 issued by the respondent and quash the same as illegal.

For Petitioner : Mr.S.Karthik

For Respondent : Mr.R.Suresh Kumar, AGP



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ORDER

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This writ petition has been filed challenging impugned order dated 07.11.2025 passed by the respondent.

2. Mr.R.Suresh Kumar, learned Additional Government Pleader, takes notice on behalf of the respondents.

3. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4. The learned counsel for the petitioner would submit that in this case, upon receipt of the show cause notice dated 11.08.2025, a reply was filed by the petitioner on 26.08.2025 without any supporting documents. Subsequently, the supporting documents were filed along with the additional replies dated 04.11.2025 and 06.11.2025. Thereafter, the personal hearing opportunity was provided and the petitioner had duly participated in the said personal hearing. Under these circumstances, the impugned order came to be passed by the respondent on 07.11.2025.



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5. Further, he would submit that the replies filed by the petitioner were not considered by the respondent in a proper perspective. Hence, he requests this Court to set aside the impugned order and grant one more opportunity to the petitioner to establish their case before the respondent.

6. In reply, the learned Additional Government Pleader appearing for the respondent would submit that the impugned order was passed only after providing sufficient opportunities to the petitioner and hence, the question of violation of principles of natural justice would not arise. In such case, he would suggest the petitioner to challenge the said order by way of filing an appeal before the concerned Appellate Authority and thus, prays for dismissal of this petition.

7. Heard the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent and also perused the entire materials available on record.

8. In the case on hand, as rightly contended by the respondent, the impugned assessment order came to be passed only after affording



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sufficient opportunities to the petitioner. The petitioner had duly filed their replies and also participated in the personal hearing. In such case, the question of violation of principles of natural justice would not arise.

9. The main grievance of the petitioner is that the supporting documents, which were filed by the petitioner along with his reply, were not considered by the respondents in a proper perspective. The said factual issues cannot be decided by this Court. In such case, the right course available for the petitioner is to file an appeal against the assessment order.

10. In view of the above, this Court is inclined to dismiss the present petition as devoid of merits. Accordingly, this writ petition is dismissed. No cost. Consequently, the connected miscellaneous petition is also closed.

03.02.2026

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



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KRISHNAN RAMASAMY.J.,

nsa

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