



W.P.(MD) No.36 of 2026

BEFORE THE MADURAI BENGH OF MADRAS HIGH COURT

DATED: 05.01.2026

CORAM

THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.36 of 2026

and

W.M.P.(MD).No.12 of 2026

Tvl. SRK Enterprises,
Represented by its Proprietor,
S.Rajkumar

... Petitioner

Vs

1.The Commissioner of Commercial Taxes,
O/o. The Principal and Special Commissioner
of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai-600 005.

2.The Deputy State Tax Officer-2,
Vadesandur Assessment Circle,
Commercial Taxes Building,
Sub-Collector's Office Road,
Dindigul-624 001.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records pertaining to the impugned order of the second respondent in Reference No.ZD3304240897742 / 2022-23 dated 12.04.2024 and quash the same.



W.P.(MD) No.36 of 2026

For Petitioner : Mr. B. Rooban
For Respondents : Mr. R. Suresh Kumar,
Additional Government Pleader

ORDER

This Writ Petition has been filed challenging the impugned order passed by the second respondent in Reference No.ZD3304240897742 / 2022-23 dated 12.04.2024.

2. Mr. R. Suresh Kumar, learned Additional Government Pleader, takes notice for the respondents.

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

4. The learned counsel appearing for the petitioner would submit that the impugned assessment order has been passed without providing any opportunity to the petitioner to file a reply and without affording any personal hearing. Consequently, the petitioner was deprived of an opportunity to participate in the assessment proceedings. He would further submit that out of the total demand of Rs.4,50,000/-, a sum of



W.P.(MD) No.36 of 2026

Rs.2,10,440/- has already been recovered from the petitioner. Hence, he prays that the impugned assessment order be quashed.

5. The learned Additional Government Pleader appearing for the respondents would submit that notices were uploaded in the portal and also sent to the petitioner through Registered Post with Acknowledgement Due (RPAD), copies of which have been produced before this Court. He would further submit that the petitioner deliberately refused to receive the notices sent through RPAD and, therefore, the impugned order came to be passed. However, he fairly submits that a sum of Rs.2,10,440/- has already been recovered from the petitioner and that if the remaining amount is paid, the petitioner's request may be considered with leniency.

6. Considering the submissions made on either side, and in view of the undertaking given by the petitioner to deposit the remaining amount of Rs.2,39,000/-, this Court is inclined to grant one more opportunity to the petitioner. Accordingly, the impugned order passed by the second respondent dated 12.04.2024 is set aside, subject to the condition that the petitioner shall deposit a sum of Rs.2,39,000/- before the concerned



W.P.(MD) No.36 of 2026

authority within a period of four weeks from the date of receipt of a copy of this order. Thereafter, the petitioner is directed to file his reply within a period of two weeks thereafter. Upon receipt of the same, the respondents shall afford a personal hearing to the petitioner by giving at least seven days' prior notice and thereafter, pass appropriate orders on merits and in accordance with law.

7. With the above directions, this writ petition stands disposed of.

No costs. Consequently, the connected miscellaneous petition is closed.

05.01.2026

Index : Yes/No
Internet: Yes/No
Neutral Citation: Yes/No
TSG

To

1.The Tahsildar,
Uthamapalayam Taluk, Theni District.

2.The Commissioner,
Gudalur Municipal Corporation,
Theni District.



W.P.(MD) No.36 of 2026

KRISHNAN RAMASAMY, J.

TSG

W.P.(MD)No.36 of 2026

05.01.2026