

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02-06-2026

CORAM

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 18120 of 2026
and
WMP Nos. 19485 & 19487 of 2026**

Saravana Textiles
Represented by its Proprietor
Mr.Saravanan Murugesan
2/268, Seethakadhi Salai,
Mogappair East,
Chennai 600 037.

..Petitioner(s)

Vs

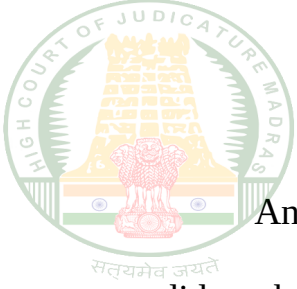
The State Tax Officer
(Formerly known as Commercial Tax officer)
J.J. Nagar Assessment Circle,
2nd Floor, Annexe Building-Commercial Taxes
Building, No 1 Greams Road, Nungambakkam,
Chennai 600 006.

..Respondent(s)

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 pursuant to the impugned order in Reference Number ZD 330 824 296 6224/2019-20 Dated 30.08.2024 and quash the same as arbitrary, illegal and pass such or other orders as may deem fit and proper in the circumstances of the case and thus render justice.

For Petitioner(s): Mr.S.Ramanan

For Respondent(s): Ms.Amirta Poonkodi Dinakaran
Government Counsel (Tax)

**ORDER**

An order dated 30.08.2024 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Ms.R.Amirta Poonkodi Dinakaran, 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 Miscellaneous Petitions are closed. There shall be no order as to costs.

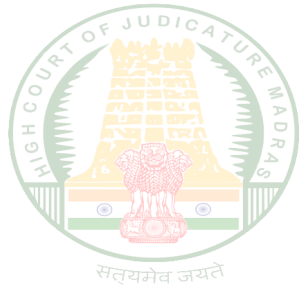
02-06-2026

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

Jeni

To

The State Tax Officer
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SENTHILKUMAR RAMAMOORTHY, J.

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