



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-06-2026

WEB COPY

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 19043 of 2026
and W.M.P.Nos.20287 & 20292 of 2026**

Nandika Trading Company (A Sole Proprietorship
represented by Kumarasamy Venkadasalam –
Proprietor) D.NO.713, Vellakovil, Erode Road
West, Kangayam (TK), Tiruppur, Tamil Nadu –
638111. GSTIN 33ANFPV4528C1Z4

..Petitioner(s)

Vs

The State Tax Officer,
Dharapuram Assessment Circle, Station No.131,
Javuli kadai veethi, Dharapuram,
Tamilnadu - 638656.

..Respondent(s)

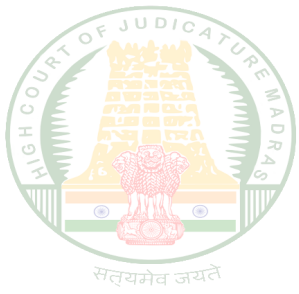
PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorarified Mandamus, calling for the records relating to the impugned order bearing reference number ARN AD330825103989N dated 30.12.2025, along with summary order in from DRC-07 bearing reference No. ZD331225440356M dated 30.12.2025 issued by the respondent and quash the same.

For Petitioner(s):

Ms.Samriddhi S
for Mr.M.P.Yuvaraj

For Respondent(s):

Mr.L.Gokulraj,
Government Counsel (Tax)



ORDER

WEB COPY

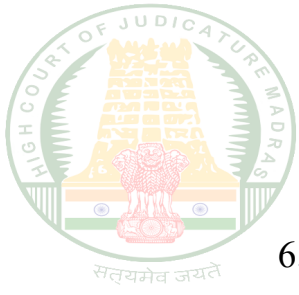
An order dated 30.12.2025 is assailed primarily on the ground of breach of principles of natural justice.

2. Mr.L.Gokul Raj, learned Government Counsel (Tax), accepts notice for the respondent.

3. On perusal of the impugned order, it is evident that the tax proposal was affirmed on the ground that the petitioner had not replied to the show cause notice or participated in hearings.

4. On instructions, learned counsel for the petitioner consents to remitting 10% of the disputed tax demand as a condition for remand. He has made an endorsement to that effect on the bundle.

5. Subject to the petitioner remitting 10% of the disputed tax demand within thirty days from the date of receipt of a copy of this order, the impugned order dated 30.12.2025 is set aside and the matter is remanded for re-consideration. After providing a reasonable opportunity to the petitioner, fresh order shall be issued within three months from the date of petitioner making the remittance of 10% of disputed tax demand.



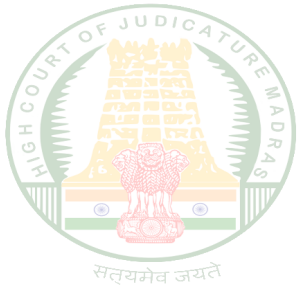
6. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

08-06-2026

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

To

The State Tax Officer,
Dharapuram Assessment Circle, Station No.131,
Javuli kadai veethi, Dharapuram, Tamilnadu -
638656.



WEB COPY

WP No. 19043 of 2



SENTHILKUMAR RAMAMOORTHY, J.

RNA

**WP No. 19043 of 2026
and W.M.P.Nos.20287 & 20292 of 2026**

08-06-2026