

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15-06-2026

CORAM

WEB COPY

THE HON'BLE MR. JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 21303 of 2026

AND

WMP NO. 23049 OF 2026, WMP NO. 23050 OF 2026

M/s.Balaji Traders
Rep. by its Sole Proprietor
Mrs.Sathya,
No. 37A, Durugam Road, Mahalakshmi Nagar,
Kallakurichi 606 202

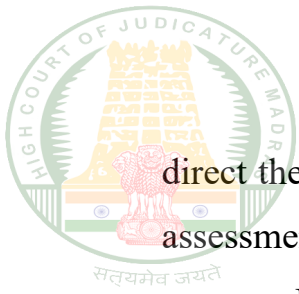
..Petitioner(s)

Vs

1. The Commercial Tax Officer
Kallakurichi, Cuddalore.
2. The State Tax Officer
Office of the Assistant Commissioner ST,
Kallakurichi, Cuddalore.
3. The Deputy Commissioner
Office of the Deputy Commissioner (ST),
No. 103/5, Nepal street,
Kallakurichi - 606 202
4. The Principal Commissioner of CGST and
Central Excise
GST Bhawan, 26/1, Mahatma Gandhi Road,
Nungambakkam,
Chennai-600 034.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus calling for the records of the assessment order dated 23.10.2025 vide order No.33FZKPS2391E1Z4 / 2021-22 passed by the 2nd respondent and quash the same as arbitrary and illegal and



direct the 2nd respondent to remand back the matter to the 1st respondent for re-assessment.

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For Petitioner(s):

Mr.V.Arunagiri

For Respondent(s):

Mr.L.Gokulraj
Government Counsel (Tax)
for R1 to R3

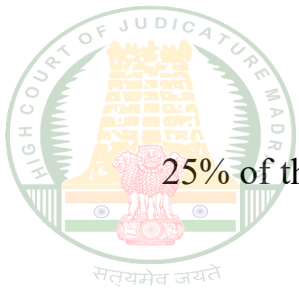
ORDER

An order dated 23.10.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.

2.Mr.L.Gokulraj, learned Government Counsel (Tax), accepts notice on behalf of the respondents 1 to 3.

3.The period of limitation for filing an appeal has expired. On instructions, learned counsel for the petitioner agrees to pay 25% of the disputed tax demand. An endorsement to that effect is made on the bundle.

4.Subject to the condition that the petitioner remits 25% of the disputed tax demand, as agreed to, 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



25% of the disputed tax demand.

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

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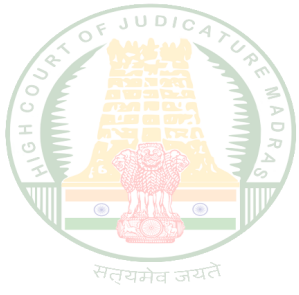
Speaking order

Neutral Citation: No

MKN

To

1. The Commercial Tax Officer
Kallakurichi, Cuddalore.
2. The State Tax Officer
Office of the Assistant Commissioner ST,
Kallakurichi, Cuddalore.
3. The Deputy Commissioner
Office of the Deputy Commissioner (ST),
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4. The Principal Commissioner of CGST and Central Excise
GST Bhawan, 26/1, Mahatma Gandhi Road,
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SENTHILKUMAR RAMAMOORTHY J.

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