



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 16-06-2026**

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**THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY**

**WP No. 21573 of 2026  
and W.M.P.Nos.23357 & 23358 of 2026**

Hotel Lala,  
Rep by its Proprietor Mr A Ananth Natarajan  
173, 5th Street, Gandhipuram, Coimbatore-641012

..Petitioner(s)

Vs

The Deputy State Tax Officer 2  
Gandhipuram Assessment Circle  
Coimbatore-641 018

..Respondent(s)

**PRAYER:** Writ Petition filed under Article 226 of The Constitution of India  
praying for the issuance of a Writ of Certiorari, calling for the records relating  
to the Respondent Order dated 25.11.2025 with Ref. No. ZD331125434480T  
pertaining to the Financial Year 2021-22 and quash the same.

For Petitioner(s): Mr.Pranav Devaraj  
for Mr.Adithya Reddy

For Respondent(s): Mr.R.Sethu Prabakaran,  
Government Counsel (Tax)

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## ORDER

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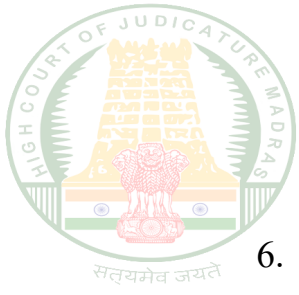
An order dated 25.11.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Mr.R.Sethu Prabakaran, 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 shortly after the period of limitation expired.

4. On instructions, learned counsel for the petitioner agrees to remit 25% 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 25% 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 25% of the disputed tax demand.



6. The writ petition is disposed of on the above terms. Consequently,

connected writ miscellaneous petitions are closed. There shall be no order as to costs.

**16-06-2026**

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

**To**

The Deputy State Tax Officer 2  
Gandhipuram Assessment Circle  
Coimbatore-641 018



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WP No. 21573 of 2



**SENTHILKUMAR RAMAMOORTHY, J.**

**RNA**

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