



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15-07-2026

CORAM

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 25518 of 2026
and W.M.P.No.27834 of 2026**

Malar Agency
GSTIN 33BLQPA4976B1Z7,
Represented by its Proprietor,
K. ALLI, No.49/7A, Kallakuruchi Main Road,
Near Kalaimagal School, Adari Village Post,
Viluppuram-606304

..Petitioner(s)

Vs

The Commercial Tax officer/The State Tax officer
Villupuram -II, Assessment circle
No.9A, Solai Nagar, Sudhakar Nagar
Villupuram -605 602

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorarified Mandamus, calling for the
records of the respondent made in Reference No.ZD331025349195K dated
30.10.2025 and quash the same and consequently direct the respondent to given
an opportunity of personal hearing.

For Petitioner(s):

Mr.P. Suresh Babu

For Respondent(s):

Ms.G.Dhana Madhri,
Government Counsel (Tax)



ORDER

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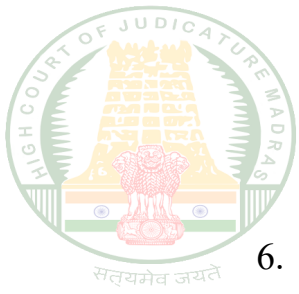
An order dated 30.10.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Ms.G.Dhana Madhri, 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 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.



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

15-07-2026

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

The Commercial Tax officer/The State Tax officer
Villupuram -II, Assessment circle
No.9A, Solai Nagar, Sudhakar Nagar
Villupuram -605 602



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SENTHILKUMAR RAMAMOORTHY, J.

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