

WEB COPY

WP No. 25575 of 2026



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15-07-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 25575 of 2026
and W.M.P.Nos.27909 & 27913 of 2026**

M/s. SSG Enterprises,
Rep by its Proprietor Thiru Dhanasekar
S.F.No.73-3B, Sivanandha Nagar,
Dharapuram Road,
K.Chettipalayam, Tiruppur,
Tamil nadu-641 608

..Petitioner(s)

Vs

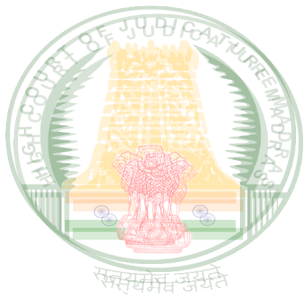
The Commercial Tax Officer
Tiruppur, Tamil Nadu.

..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 in impugned order No. ZD330625239072M dated 23.06.2025 on the file of the respondent and quash the same and consequently direct the respondent to provide the petitioner an opportunity of personal hearing and pass fresh orders on merits in accordance with law.

For Petitioner(s): Mr.Prince Simon

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



ORDER

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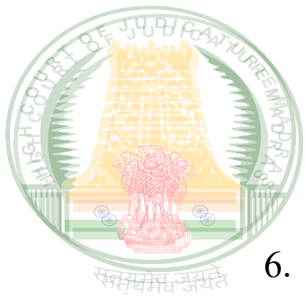
An order dated 23.06.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

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 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.



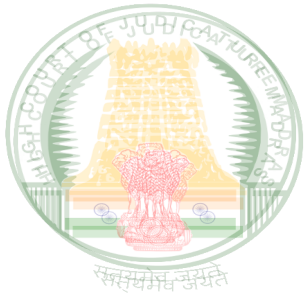
6. The writ petition is disposed of on the above terms. Consequently, connected writ miscellaneous petitions are closed. There shall be no order as to costs.

15-07-2026

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

To

The Commercial Tax Officer
Tiruppur, Tamil Nadu.



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SENTHILKUMAR RAMAMOORTHY, J.

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