



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06-07-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WEB COPY

**WP Nos. 23934 & 23936 of 2026
and WMP.Nos.25994, 25995, 25998 & 26000 of 2026**

In both WPs.

Meena Agencies
Rep by its proprietor P Deepak
Having office at No. 3/80, Gandhi Nagar
Krishnagiri, Tamil Nadu 635001.

..Petitioner

Vs

Deputy State Tax Officer (ST)- 2
Krishnagiri - 1 Assessment Circle,
559-5 Kallukkurukki village,
Saamanthamalai post Collector office backside,
Krishnagiri 635115.

..Respondent

Prayer in W.P.No.23934 of 2026 : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for orders dated 08.11.2025 bearing reference No. ZD331125126048S passed by the Respondent for the FY 2021-22 and quash the same.

Prayer in W.P.No.23936 of 2026 : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for records relating to the order dated 18.12.2025 bearing reference No. ZD331225296294A passed by the Respondent for the FY 2021-22 and quash the same.



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For Petitioner:

Ms. Vaani Sreekant Iyer

For Respondent:

Ms. Amirta Poonkodi Dinakaran
Government Counsel (Tax)

COMMON ORDER

Orders dated 08.11.2025 & 18.12.2025, respectively are assailed in these two writ petitions on the ground of alleged breach of principles of natural justice.

2. Ms. Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

3. The period of limitation for filing appeals has expired. On instructions, learned counsel for the petitioner agrees to pay 25% of the disputed tax demand in respect of each order. 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 in respect of each order, as agreed to, within thirty days from the date of receipt of a copy of this order, the impugned orders are set aside and the matters are remanded for re-consideration. After providing a reasonable opportunity to the petitioner, fresh orders shall be issued within three months from the date of remittance of 25% of the disputed tax demand.



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

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Index : Yes/No

Neutral Citation : Yes/No

KJ

To

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SENTHILKUMAR RAMAMOORTHY J.

KJ

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