



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-09-2026

CORAM

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 35004 of 2026
and WMP.Nos.38735 & 38738 of 2026**

Sri Murugan Traders
Rep by its Proprietor Ramagoundar Chinnathambi
1/1634, Salem Main Road,
Kaveripattinam, Krishnagiri - 63 5112.

..Petitioner

Vs

The State Tax Officer (FAC)
Krishnagiri-I Assessment Circle,
Ground Floor, Commercial Tax Building,
S.F. No.559/5, Kallukurikki Village,
Backside of Collector office,
Samandhamalai Post,
Ramapuram (SO), Krishnagiri 635115,
Tamil Nadu.

..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for records of the Order passed by the Respondent dated 27.12.2025 with Ref. No. ZD331225412872M pertaining to the FY 2021-22 and quash the same.

For Petitioner:

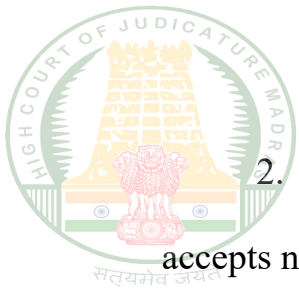
Mr. Raghunandan Sriram

For Respondent:

Ms. G. Dhana Madhri
Special Government Pleader (Tax)

ORDER

An order dated 27.12.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.



2. Ms. G. Dhana Madhri, learned Special Government Pleader (Tax), accepts notice on behalf of the respondent.

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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 as a condition for remand. 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 five months from the date of remittance of 25% of the disputed tax demand.

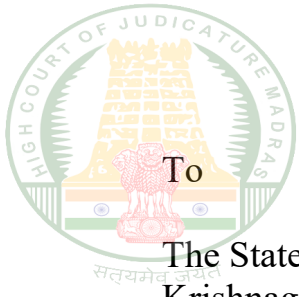
5. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

10-09-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ



To

The State Tax Officer (FAC)
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SENTHILKUMAR RAMAMOORTHY, J.

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