IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15-07-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 25508 of 2026
and W.M.P.No.27814 of 2026

Mr. JOTHI LOGANATHAN
Proprietor of Jothi Stores
SF No.232/4, Gandhi Road,
Banavaram, Ranipet -632505

..Petitioner(s)

Vs

1. Deputy State Tax Officer - II
   Arakkonam Assessment Circle
   Ward-B, Block No.25, Ts No.22
   Gandhi Road, Arakkonam 631001.

2. Deputy Commissioner of Commercial Taxes
   (GST Appeal), Vellore, No. 4, Bharathiyar
   Salai, Fort Round Road, Vellore - 632001.

..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 1st respondent in Ref. No ZD331225374246G dated 24-12-2025 and quash the same as illegal and consequentially remand back by directing the 1st Respondent for passing a fresh Order after consideration of the explanation of the Petitioner and pass

For Petitioner(s): Mr.Malola Narasimhan V.S.

For Respondent(s): Ms.G.Dhana Madhri,
Government Counsel (Tax)

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ORDER

An order dated 24.12.2025 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 respondents.

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. Subject to fulfilment of the above condition, the bank attachment shall stand raised.

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

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SENTHILKUMAR RAMAMOORTHY, J.

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