

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-07-2026

CORAM

WEB COPY

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 26739 of 2026

and WMP.Nos.29249, 29250 & 29252 of 2026

M/s Rani Medicals
Rep by its prop. Viswanathan,
S/o. Murugesan
Res. at No. 25, 1st Street,
Parukkal, Cheyyur,
Kancheepuram, Tamilnadu - 603 301.

..Petitioner

Vs

1. The Deputy State Tax Officer 2
Chengalpattu Assessment circle
office of the Assistant commissioner(ST)
No. 16A, 1st floor, First Main Road
Anna Nagar, Chengalpattu-603 001.
2. The Deputy Commercial Tax Officer
Chengalpattu Assessment circle
office of the Assistant commissioner(ST)
No. 16A, 1st floor, First Main Road
Anna Nagar, Chengalpattu-603 001.
3. The Bank Manager, City Union Bank
(Veerapuram Branch)
No. 122, Verapandia Kattabomman Street,
Mahendra World City Main Road, Veerapuram
Veerapuram – 603 002.

..Respondents

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records relating to the impugned Orders passed by the 2nd Respondent dated 03-05-2025 having Ref.



No. ZD330525013252Y for the purpose of Inward supplies utilizing cancelled registration number for the financial year 2018-2019 and quash the same.

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For Petitioner:

Mr. S.Micheal

For R1 & R2:

Mr. R. Sethu Prabakaran
Government Counsel (Tax)

ORDER

An order dated 03.05.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.

2. Mr. R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice on behalf of the first and second respondents.

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 to the second respondent 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 attachment, if any, of the bank account of the petitioner in relation to the impugned order in the third respondent bank shall stand raised.

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.

23-07-2026

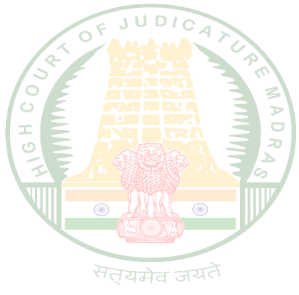
Index : Yes/No

Neutral Citation : Yes/No

KJ

To

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SENTHILKUMAR RAMAMOORTHY, J.

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