



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 24998 of 2026
and WMP.Nos.27264 & 27266 of 2026**

M/s.RP Solar
Represented by its Partner,
Mr.Kathiresan Ramesh
No.5, Mancholai Street,
TNEB Colony, Kalaimagal Nagar
Ekkatuthangal, Chennai – 600097.

..Petitioner

Vs

The Deputy State Tax Officer
Ekkatuthangal Assessment Circle,
No.571, Integrated Buildings for Commercial
Taxes and Registration Department,
(South Tower), Room No.306, 3rd Floor,
Nandanam, Chennai-35.

..Respondent

Prayer: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus calling for the records in the file of the Respondent, comprising of the Impugned Order-In-Original No.33AAYFR6845AIZX /2021-22 dated 13.12.2025 on the file of the Respondent along with DRC-07, dated 13.12.2025, Ref No.ZD3312252022152 of the year 2021-22, and Recovery notice dated 06.05.2026 along with the Section 79(1) notice issued to Shri Lakshmi Saraswathy Textiles (R and E) Ltd, dated 06.05.2026, and seeking quash of the same as arbitrary and bad in law with a consequential direction to the Respondent to consider submissions made by the petitioner on merits and drop the proceedings.



WEB COPY

WP No. 24998 of 2



For Petitioner:

Ms. Merlin K.Jacob
for Ms.Jayalakshmi.P

For Respondent:

Ms. G. Dhana Madhri
Government Counsel (Tax)

ORDER

An order in original dated 13.12.2025 and the consequential recovery notice dated 06.05.2026 are assailed in this writ petition on the ground of alleged breach of principles of natural justice.

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

3. Learned counsel for the petitioner submits that a sum of Rs.65,004/- was paid towards tax and interest. This aspect is required to be verified and confirmed. She submits that the petitioner agrees to remit an additional amount so as to remit not less than 25% of the total tax demand under the impugned order as a condition for remand. An endorsement has been made on the bundle to that effect.

4. Subject to verifying and confirming that recoveries were made earlier and subject further to the remittance of an additional amount so as to remit not less than 25% of the disputed tax demand in the aggregate within a period of 30 days from the date of receipt of a copy of this order, the impugned order in



original is set aside and the matter is remanded for reconsideration. 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 tax demand in the aggregate.

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.

10-07-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

The Deputy State Tax Officer
Ekkatuthangal Assessment Circle,
No.571, Integrated Buildings for Commercial Taxes and Registration
Department,
(South Tower), Room No.306, 3rd Floor,
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WP No. 24998 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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