



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-07-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 26074 of 2026
and WMP Nos.28464 and 28465 of 2026

Unic Trading Company Private Limited
Rep. by its Director Md Nijam
No.1/1, First Floor, Lake Area, 5th Cross Road,
Valluvar Kotam Back Side, Nungambakkam,
Chennai, Tamil Nadu, 600034

..Petitioner(s)

Vs

Assisant Commissioner
Valluvarkottam Central III
Chennai Central Commercial Tax Office Annex
Greams Road (Near Thousand Lights West)
Thousand Lights, Chennai, Tamil Nadu-600 006

..Respondent(s)

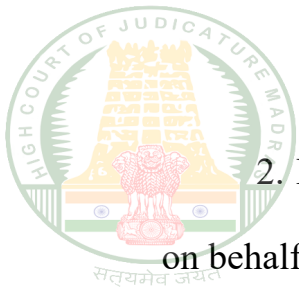
Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari, calling for the records of the respondent vide his Order of Assessment bearing Reference No ZZD330625143610P in GSTIN/ 33AABCU2238C1ZW/ 2021-22 dated 14.06.2025 and to quash the same.

For Petitioner(s): Mr.Saravanan G

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

ORDER

An order dated 14.06.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.



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

WEB COPY

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 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 shall stand raised.**

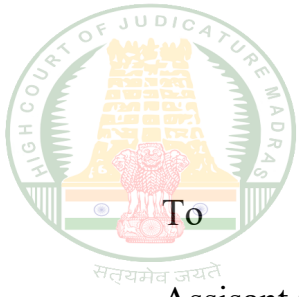
5. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. No costs.

17-07-2026

Index: Yes/No

Neutral Citation: Yes/No

KAS



To

Assisant Commissioner
Valluvarkottam Central III
Chennai Central Commercial Tax Office Annex
Greems Road (Near Thousand Lights West)
Thousand Lights,
Chennai,
Tamil Nadu-600 006



WEB COPY

WP No. 26074 of 2



SENTHILKUMAR RAMAMOORTHY, J.

KAS

WP No. 26074 of 2026
and WMP Nos.28464 and 28465 of 2026

17-07-2026