



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 26541 of 2026
and W.M.P.Nos.29036 & 29038 of 2026**

M/s. FLUID CONTROLS AND SYSTEMS

Represented by its Proprietrix

PATTABIRAMAN SUCHITRA

No 1/2, Tas Enclave, 10th Main Road Extension,
Shanthi Colony, Anna Nagar,
Chennai - 600040

..Petitioner(s)

Vs

The state Tax Officer

Amaidakarai Assessment Circle,

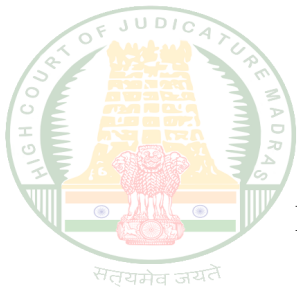
No.1, PAPJM Building Annexure, 3rd Floor,
Greens Road, Chennai-600 006

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari, calling for the records pertaining to the Impugned assessment order passed on 27.12.2025 by the respondent against the Petitioners firm in GSTIN 33CNLPS5354K2ZF in Reference No. ZD331225410931S for the assessment year 2021-2022 and Quash the same as illegal, arbitrary and against the principles of natural justice.

For Petitioner(s):

Mr.K M Malarmannan



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For Respondent(s):

Mr.R.Sethu Prabakaran,
Government Counsel (Tax)

ORDER

An order dated 27.12.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Mr.R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

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. Learned counsel for the petitioner submits that about 10% of the tax demand under the impugned order was recovered. On instructions, he submits that the petitioner agrees to remit an additional 15% of the tax demand as a condition for remand. An endorsement to that effect has been made on the bundle.



5. Subject to verifying and confirming that about 10% of the tax demand was recovered earlier and subject further to the remittance of additional 15% by the petitioner within **thirty days** from the date of receipt of a copy of this order, the impugned order is set aside so as to provide an opportunity to the petitioner to contest the tax proposal on merits 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 in the aggregate. 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 petitions are closed. There shall be no order as to costs.

22-07-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
RNA

To

The state Tax Officer
Amaindakarai Assessment Circle,
No.1, PAPJM Building Annexure, 3rd Floor,
Greens Road, Chennai-600 006



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SENTHILKUMAR RAMAMOORTHY, J.

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