



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-07-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 26051 of 2026
and WMP No.28451 of 2026

Kothandan Devendra Babu
Prop. M/s. Yogalakshmi,
Constructions No 202 4th Cross Street,
Ring Road Housing Sector,
Madhavaram Chennai 600 060

..Petitioner(s)

Vs

Commercial Tax Officer
State Tax Officer-1,
Madhavaram Assessment Circle,
Room No.105, 1st Floor,
Integrated Commercial Taxes Building,
Wall Tax Road, Chennai- 600 003

..Respondent(s)

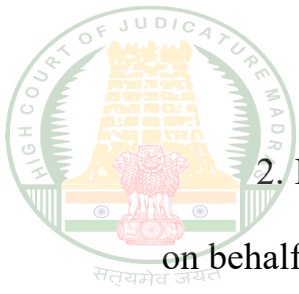
Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari, calling for the records of the 1st respondent in Ref. No. ZD330226251199E and quash the order dated 27.02.2026 passed therein for the Tax Period April 2019 to March 2020.

For Petitioner(s): M/s.S.Jecintha

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

ORDER

An order dated 27.02.2026 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 the respondent.

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3. On instructions, learned counsel for the petitioner agrees to pay 10% of the disputed tax demand as a condition for remand. An endorsement to that effect is made on the bundle.

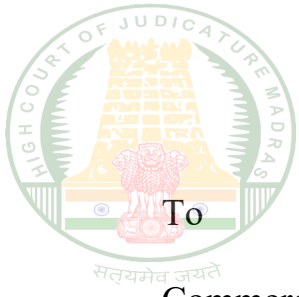
4. Subject to the condition that the petitioner remits 10% of the disputed tax demand, as agreed to, within thirty days from the date of receipt of a copy of this order, the impugned order is set aside and the matter is remanded for re-consideration. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within three months from the date of remittance of 10% of the disputed tax demand.

5. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petition is closed. There shall be no order as to costs.

17-07-2026

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

KAS



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To

Commercial Tax Officer
State Tax Officer-1,
Madhavaram Assessment Circle,
Room No.105, 1st Floor,
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SENTHILKUMAR RAMAMOORTHY, J.

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