



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 27341 of 2026
and WMP.Nos.29936 & 29937 of 2026**

Murugan
Prop. Tvl. Sri Om Murugan Industries
No.97/A, Illaya street
Kamarajar colony, Tondiarpet
Chennai, Tamilnadu-600 081.

..Petitioner

Vs

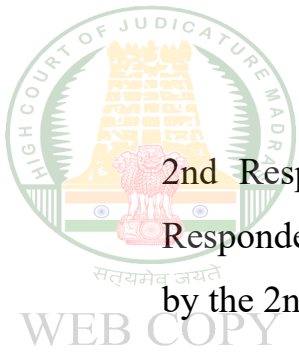
1.Deputy commercial Tax officer/Deputy State
Tax officer - 1
Tondiarpet Assessment circle
No.217, 2nd floor,
Integrated commercial Taxes building
Elephant Gate Bridge road
Chennai-600 003.

2.Deputy Commissioner (State Tax) North II
Chennai North Division, Integrated Commercial
Taxes Building, No. 32,
Elephant Gate Bridge Road, 5th Floor,
Room No. 510, Chennai.

3.The Branch Manager
Union Bank of India, 17, G.A.Road,
Washermanpet, Madras, Tamil Nadu.

..Respondents

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records of the 1st Respondent in Ref No.ZD331225093805A and the consequential recovery notice in R.C.No.GSTIN : 33CRSPM3616D1ZT/DSTO-3/2026 passed by the



2nd Respondent and quash the order dated 06.12.2025 passed by the 1st Respondent herein and consequential recovery notice dated 16.06.2026 passed by the 2nd Respondent herein.

For Petitioner:

Ms. S.Jecintha

For R1 & R2:

Ms. G. Dhana Madhri
Government Counsel (Tax)

ORDER

Impugned order dated 06.12.2025 and the consequential recovery proceedings dated 16.06.2026 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 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 first 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.

24-07-2026

Index: Yes/No

Neutral Citation: Yes/No

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To

1. Deputy commercial Tax officer/Deputy State Tax officer – 1, Tondiarpet Assessment circle No.217, 2nd floor, Integrated commercial Taxes building, Elephant Gate Bridge road, Chennai-600003.

2. Deputy Commissioner (State Tax) North II Chennai North Division, Integrated Commercial Taxes Building, No. 32, Elephant Gate Bridge Road, 5th Floor, Room No. 510, Chennai.

3. The Branch Manager, Union Bank of India, 17, G.A.Road, Washermanpet, Madras, Tamil Nadu.



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WP No. 27341 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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