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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.4859 of 2026
and
W.M.P.Nos.5431 & 5434 of 2026

M/s.Amraa Trading Co,
Represented by its Managing Partner M.P.Rajan,
Shop No.2, No.165, Ground Floor,
Alsa Regency, Eldams Road,
Chennai – 600018.

... Petitioner

Vs.

Assistant Commissioner (ST),
Alwarpet Assessment Circle,
Integrated Building for Commercial Taxes,
Nandanam, Chennai – 600035.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records relating to impugned order bearing reference No.ZD3308240647058 dated 08.08.2024 along with the detailed order passed by the Respondent and quash the same.

For Petitioner : Ms.K.Aaarthi

For Respondent : Mrs.K.Vasanthamala,
Government advocate.



ORDER

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Mrs.K.Vasanthamala, learned Government Advocate, takes notice for the Respondents.

2. This Writ Petition is taken up for final disposal at the stage of admission itself, with the consent of the learned counsel for the petitioner and the learned Government Advocate for the respondents.

3. It is submitted by the learned counsel on either side that there is an overlap in respect of a portion of the demand confirmed in the impugned order and the demand that had already been confirmed earlier by the Commercial Tax Officer, by order dated 23.09.2023.

4. In view of the aforesaid submission, the impugned order is quashed and the matter is remitted to the respondent to pass a fresh order on merits and in accordance with law, as expeditiously as possible. Needless to state, while passing such order, the respondent shall take note of the earlier order dated 23.09.2023 passed by the Commercial Tax Officer.



5. This Writ Petition stands disposed of with the above observations.

No costs. Connected Writ Miscellaneous Petitions are closed.

17.02.2026

Neutral Citation: Yes / No
kmm

To:

Assistant Commissioner (ST),
Alwarpet Assessment Circle,
Integrated Building for Commercial Taxes,
Nandanam, Chennai – 600035.



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C.SARAVANAN, J.

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