



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 10773 of 2025

&

WMP Nos.12123 & 12124 of 2025

John Moses
Prop 4Square Container Services,
Thiruvallur High Road, Edappalayam Redhills.
Chennai 600052

..Petitioner(s)

Vs

The Assistant Commissioner (st)
Cholavaram Assessment Circle, Integrated
Building For Commercial Taxes Dept, No.32,
Elephant Gate Bridge Road, Wall Tax Road,
Vepery, Chennai-600 003

..Respondent(s)

PRAYER: This writ petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of Certiorari calling for the records of the Respondent relating to the impugned dated 27.03.2024, proceedings in GS-TIN 33BDYPM2694G2ZY/2018-19, along with consequential order in. DRC-07 with Ref No. ZD330324180720P dated 27.03.2024 and in DRC07 with Ref No. ZD330424066783A dated 08.04.2024, and quash the same.

For Petitioner(s):

M/s.Mohamed Kamal R A
C.Muthu

For Respondent(s):

Mr.R.Sethu Prabakabaran
Government Counsel (T)



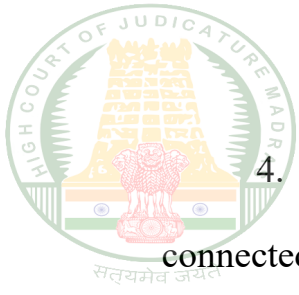
ORDER

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An order dated 27.03.2024 is assailed on the ground of breach of principles of natural justice.

2. Learned counsel for the petitioner submits that about Rs.6,50,000/- was recovered pursuant to the impugned orders. The tax demand under DRC-7 dated 27.03.2024 is Rs.2,84,616/-. After adding interest and penalty, the total demand is Rs.5,91,409/-. DRC-7 dated 08.04.2024 records the tax liability of Rs.14,02,956/-. After adding interest and penalty, the total demand made therein is Rs.28,05,132/-.

3. Subject to verifying and confirming the earlier recovery of Rs.6,50,000/- and subject further to additional remittances being made so that not less than 50% of the tax demand under impugned DRC-7 dated 27.03.2024 and 08.04.2024 is remitted in the aggregate, within 30 days from the date of receipt of a copy of this order, the impugned order is set aside and the matter is remanded for reconsideration. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within a period of three months from the date of remittance of not less than 50% of the tax demand in the aggregate.



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

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

KAL

To

The Assistant Commissioner (St)
Cholavaram Assessment Circle,
Integrated Building for Commercial Taxes Dept,
No.32, Elephant Gate Bridge Road,
Wall Tax Road, Vepery, Chennai-600 003



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SENTHILKUMAR RAMAMOORTHY, J.

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