



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 17876 of 2026
and W.M.P.Nos.19206 & 19207 of 2026**

M/s Sarvin Enterprises
Represented by its Partner,
Mr. Dinesh Babu (M/A 36 Years)
No 46B, Ground Floor,
Subghar, Sakthi Nagar Main Road,
Thoraipakkam, Chennai 600 097

..Petitioner(s)

Vs

The Deputy Commercial Tax Officer (ST)
Sholinganallur Assessment Circle,
2nd Floor. Room No 241,
The Integrated building for Commercial taxes and
Registration Department, (South Towner)
Nandanam, Chennai 600 035.

..Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, calling for the records on the file of the Respondent and to quash the impugned assessment order dated 16.08.2024 bearing GSTIN no. 33ADMFS6226M1ZM/2019-20 passed by the Respondent as arbitrary and thus render justice.

For Petitioner(s): Ms.R.Dhanalakshmi
for Mr.J Ashish

For Respondent(s): Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)



ORDER

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An order dated 16.08.2024 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Ms.Amirta Poonkodi Dinakaran, 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. On instructions, learned counsel for the petitioner agrees to remit 50% of the disputed tax demand as a condition for remand. An endorsement to that effect has been made on the bundle.

5. Subject to the condition that the petitioner remits 50% of the disputed tax demand 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 50% of the disputed tax demand.



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

03-06-2026
(1/2)

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

The Deputy Commercial Tax Officer (ST)
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SENTHILKUMAR RAMAMOORTHY, J.

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