



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 17012 of 2026
and W.M.P.Nos.18329 & 18330 of 2026**

Prakash Fire Safety Training And Services
Represented by its Proprietor Prakash,
2594, MIG 3rd Main Road MMDA,
Mathur Chennai 600 068

..Petitioner(s)

Vs

Commercial Tax Officer
Manali Assessment Circle,
Station, 32, Integrated Commercial Taxes
Building, Elephant Gate Bridge Road,
Chennai-600 003

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorari, calling for the records of the
Respondent vide his Order of Assessment bearing Reference No.
ZD330225093323N in GSTIN 33BVRPP6636A1ZG/2020-2021 dated
10.02.2025, to quash the same.

For Petitioner(s): Mr.Saravanan G

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



ORDER

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An order dated 10.02.2025 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 25% 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 25% 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 25% of the disputed tax demand.



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

22-06-2026

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

Commercial Tax Officer
Manali Assessment Circle,
Station, 32, Integrated Commercial Taxes
Building, Elephant Gate Bridge Road,
Chennai-600 003



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SENTHILKUMAR RAMAMOORTHY, J.

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