



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15-06-2026

CORAM

WEB COPY

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 21406 of 2026
AND
WMP NO. 23181 OF 2026**

M/s. Sri Marg Enterprises
Rep. by Proprietor M.Asokan,
No.9, First Floor, Muthu Nagar,
Poonamallee, Chennai 600 056.

..Petitioner(s)

Vs

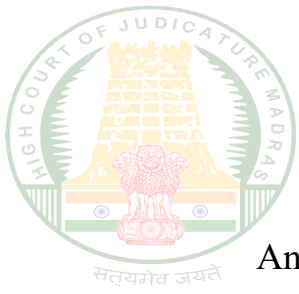
The Assistant Commissioner (ST)
Poonamallee Assessment Circle,
4/109, Third Floor, Varadarajapuram,
Nazarathpet,
Chennai 600 123.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus calling for the records of the respondent in the impugned Order vide Ref.No. ZD3302251799428 dated 18.02.2025 and quash the same and direct the Respondent to provide an opportunity to make submissions.

For Petitioner(s): Mr.Senguttuvan K

For Respondent(s): Mr.L.Gokulraj,
Government Counsel (Tax)



ORDER

An order dated 18.02.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.

2.Mr.L.Gokulraj, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

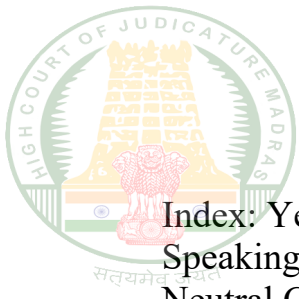
3.The period of limitation for filing an appeal has expired. On instructions, learned counsel for the petitioner agrees to pay 25% of the disputed tax demand. An endorsement to that effect is made on the bundle.

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 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.

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

MKN

15-06-2026
(2/2)



Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

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To

The Assistant Commissioner (ST)
Poonamallee Assessment Circle,
4/109, Third Floor, Varadarajapuram,
Nazarathpet,
Chennai 600 123.



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SENTHILKUMAR RAMAMOORTHY J.

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