



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 20855 of 2026

and

W.M.P. Nos.22494 and 22495 of 2026

Mr.Duraipandian Arumugaraja
Proprietor of M/s. Thangam Agency
No. 581/1A,NA, Velleeswarar Koil Street,
Chennai - 600 125.
Presently at
Plot No.26, Ayyappa Nagar Extension,
Chennai – 600 077.

..Petitioner

Vs

The Assistant Commissioner (ST)
Ayyapanthangal Assessment Circle,
No.4/109, 1st Floor, Bangalore Highway Road,
Varadharajapuram, Nazaratpet
Chennai 600 123.

..Respondent

Petition filed under Article 226 of the Constitution of India,
praying for issuance of writ of certiorari to call for the records pertaining
to the impugned order issued vide FORM DRC-07 in Ref. No.
ZD3304242189684 dated 27.04.2024 for the assessment year 2018-
2019, by the respondent and quash the same.

For Petitioner:

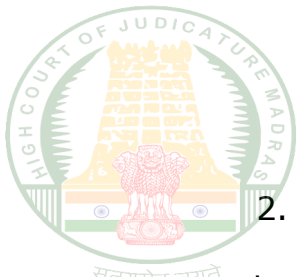
Mr.G.Derrick Sam

For Respondent:

Mr.R.Sethu Prabakaran,
Government Counsel (Tax)

ORDER

An order dated 27.04.2024 is impugned primarily on the ground of
breach of principles of natural justice.



2. Mr.R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice for the respondent.

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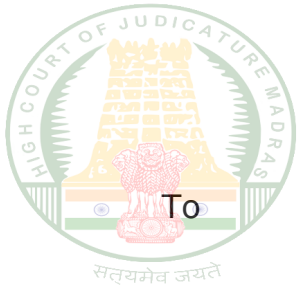
3. The period of limitation for filing an appeal has expired. On instructions, learned counsel for the petitioner agrees to remit 50% of the disputed tax demand under the impugned order as a condition for remand. An endorsement to that effect is made on the bundle.

4. Subject to the remittance of 50% 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, fresh order shall be issued within three months from the date of remittance of 50% of the disputed tax demand. In view of the impugned order being set aside, the attachment, if any, of the bank account of the petitioner shall stand raised.

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

11.06.2026

Index: Yes/No
Neutral Citation: Yes/No
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The Assistant Commissioner (ST)
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SENTHILKUMAR RAMAMOORTHY, J.

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