



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. 17281 of 2026
and W.M.P.Nos.18567, 18568 & 18569 of 2026**

Diamond Tiles
Represented by its Partner
Mr SUBRAMANI GOPI
S.No.4/3, Vellodai Village,
Ponneri Taluk, Thiruvallur District,
Tamil Nadu 601 204

..Petitioner(s)

Vs

1. The Deputy State Tax Officer
(Formerly known as Deputy commercial tax
officer) Ponneri Assessment Circle,
Survey No.1275/3, Integrated commercial-
Taxes Building (North Division)
1st Floor, Roo No.106,
N.32, Elephant Gate Bridge Road,
Vepery, Chennai-600 003
2. The Assisstant Commissioner ST
Ponneri Assessment Circle
Integrated Building for Commercial taxes
No 32, Elephant Gate Bridge Raod,off Wall
Tax Road Vepery, Chennai 600 003

..Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India,
pleased to issue a Writ of Certiorari, calling for records pursuant to the
impugned order passed by the 1st Respondent in Reference Number ZD 330
324 114 656M, dated 19.03.2024, and to quash the same as contrary to law.



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For Petitioner(s):

Mr.Panneerselvam K

For Respondent(s):

Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)

ORDER

An order dated 19.03.2024 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 respondents.

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

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

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SENTHILKUMAR RAMAMOORTHY, J.

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