



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. 17824 of 2026
and W.M.P.Nos.19154 & 19156 of 2026**

JBP Trade Link Pvt Ltd
Represented by its Director
Mr. John Bosco Peters,
AA-29, John Bosco Peters,
3rd Street, Anna Nagar, Chennai 600 040

..Petitioner(s)

Vs

The State Tax Officer
Amaindakarai Assessment Circle,
no 1, 3rd Floor PAPJM Annex building,
Greens Road, Chennai 600 006

..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 relating to the impugned order ref No. 33AAACJ7564R1ZY / 2018-29 dated 19.06.2025 along with summary of the order in DRC 07 bearing reference No ZD3306251990284 passed by the Respondent and quash the same as the same being arbitrary, passed in violation of the principles of natural justice.

For Petitioner(s): Ms.N. Asmitha

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



ORDER

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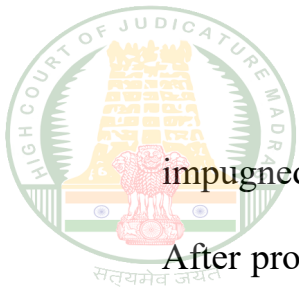
An order dated 19.06.2025 is assailed on the ground that the confirmed tax demand exceeds the amount in respect of which the show cause notice was issued.

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

3. On perusal of the impugned order, it appears that there is *prima facie* merit in the assertion that the confirmed tax demand travels beyond the scope of the show cause notice.

4. On instructions, learned counsel for the petitioner is willing to remit 25% of the disputed tax demand as a condition for remand, after taking into account and giving credit to amounts recovered earlier. An endorsement to that effect has been made on the bundle.

5. Subject to the petitioner remitting an aggregate of 25% of the disputed tax demand, after giving credit to amounts recovered earlier by verifying the same, 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.

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
RNA

To

The State Tax Officer
Amaindakarai Assessment Circle,
no 1, 3rd Floor PAPJM Annex building,
Greens Road, Chennai 600 006



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SENTHILKUMAR RAMAMOORTHY, J.

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