



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. 18455 of 2026
and W.M.P.Nos.19792 & 19793 of 2026**

JBP Trade Link Pvt Ltd
Rep. by its Director John Bosco Peters,
AA29, 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, Greams
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/ 2019-20 dated 10.09.2025 along with summary of the order in DRC 07 bearing reference No.ZD330925106191X 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 10.09.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Mr.L.Gokulraj, 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 shortly 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.



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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