



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 17705 of 2026 &
WMP Nos.19032 & 19034 of 2026**

Praveen Kumar Das
S/o.B.B.Das,
Proprietor of M/s.All Blue Consultancy,
New No.294, Old No.186,
Malhotra House, Thamby Chetty Street,
Parrys, Chennai-600 001

..Petitioner(s)

Vs

The Deputy Commercial tax officer
office of the deputy commercial Tax,
Harbour Assessment Circle, North-I, Chennai
North, Integrated Commercial taxes Building,
No.32, Elephant Gate Bridge Road,
Chennai-600 003

..Respondent(s)

Prayer: Writ petition is filed under Article 226 of the Constitution of India praying for issuance of writ of Certiorarified Mandamus to call for the records of the Impugned Order Reference No.ZD331225352428G dated 23.12.2025 passed by the Respondent and quash the same and consequentially direct the Respondent to provide the Petitioner with an opportunity of fresh hearing

For Petitioner(s): Mr.S.Sathish Kumar
G.Inbaraj

For Respondent(s): Mr.L.Gokulraj, Govt. Counsel (T)

ORDER

An order dated 23.12.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.



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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.

4. On instructions, learned counsel for the petitioner agrees to remit 10% 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 10% 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 10% 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.

11-06-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
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To
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The Deputy Commercial tax officer
office of the deputy commercial Tax,
Harbour Assessment Circle,
North-I, Chennai North,
Integrated Commercial taxes Building,
No.32, Elephant Gate Bridge Road,
Chennai-600 003



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WP No. 17705 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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