



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 18202 of 2026

&

WMP Nos.19558 & 19560 of 2026

PPN and Company

Rep by its Authorized Signatory Mr. Hitesh No 2,
Near Loyola College, 4th Cross Street Sterling
Road,
Nungambakkam, Chennai-600034.

..Petitioner(s)

Vs

The Assistant Commissioner
VALLUVARKOTTAM ASSESSMENT CIRCLE,
6th Floor, No.1 PAPJM Annex Building,
Greens Road, Chennai-6

..Respondent(s)

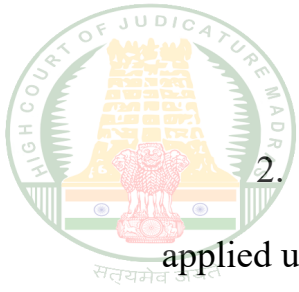
PRAYER: This writ petition is filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari to call for the records of Impugned Assessment Order dated 16.08.2024 and its consequential in DRC 07 dated 16.08.2024 Vide Ref. No. ZD3308241317288 passed by the respondent and quash the same as arbitrary and illegal and pass

For Petitioner(s): Mr.A Abdul Rahman
Rajeshkumar

For Respondent(s): Ms.Amirta Poonkodi Dinakaran
Government Counsel (T)

ORDER

An order dated 16.08.2024 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.



2. Learned counsel for the petitioner submits that the petitioner had applied under the Amnesty Scheme by remitting a sum of Rs.7,85,066/- towards tax demand. He relies on the application for waiver at pages 55 to 58 of the paper book.

3. Considering that almost entire tax dues under the impugned order were discharged, and such order was issued without hearing the petitioner, reconsideration is warranted.

4. In order to enable the same, the impugned order is set aside and the matter is remanded for reconsideration. After providing a reasonable opportunity to the petitioner, including a personal hearing, a fresh order shall be issued within a period of three months from the date of receipt of a copy of this order. In view of the impugned order being set aside, the attachment, if any, of the bank account of the petitioner shall stand raised. Consequently, connected miscellaneous petitions are closed. No costs.

18-06-2026

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

KAL



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To

WEB COPY

The Assistant Commissioner
VALLUVARKOTTAM ASSESSMENT CIRCLE,
6th Floor, No.1 PAPJM Annex Building,
Greens Road, Chennai-6



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SENTHILKUMAR RAMAMOORTHY, J.

KAL

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