



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 18061 of 2026

and

W.M.P. Nos.19421 and 19425 of 2026

SARAVANA TEXTILES

Represented by its Proprietor

Mr Saravanan Murugesan

2/268, Seethakadhi Salai, Mogappair East,

Chennai 600 037.

..Petitioner

Vs

The Assistant Commissioner (ST),

J J Nagar Assessment Circle,

2nd Floor, PAPJM Annexe Building-Commercial

Taxes Building, No.1, Greams Road,

Egmore, Chennai - 600 006.

..Respondent

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records of the Respondent pursuant to the impugned order in Reference Number ZD 330 225 279 650G/2020-21 DATED 26.02.2025 and quash the same as arbitrary, illegal.

For Petitioner:

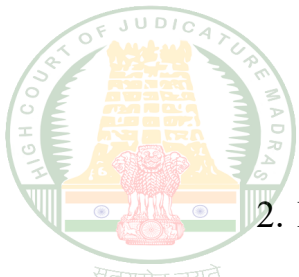
Ms.V.Vijayalakshmi

For Respondent:

Mr.L.Gokulraj,
Govt. Counsel (Tax)

ORDER

An order dated 26.02.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.



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

3. The period of limitation for filing an appeal has expired. On instructions, learned counsel for the petitioner agrees to pay 25% of the disputed tax demand. An endorsement to that effect is made on the bundle.

4. Subject to the condition that the petitioner remits 25% 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 25% of the disputed tax demand.

5. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

04-06-2026

Index: Yes/No

Neutral Citation: Yes/No

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To

The Assistant Commissioner (ST),
J J Nagar Assessment Circle,
2nd Floor, PAPJM Annexe Building-Commercial Taxes Building,
No.1, Greams Road,
Egmore, Chennai - 600 006.



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SENTHILKUMAR RAMAMOORTHY, J.

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