



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 18791 of 2026

and

W.M.P. Nos.20074 and 20076 of 2026

Tvl Batty's Footwear

Represented by its proprietor

Mr. Ramaswamy Chandrasekar

No.16, Natarajan Street, Dr. Ambedkar Nagar,

Moongil Eari, Pammal, Chennai - 600075

..Petitioner

Vs

The Deputy State Tax Officer I

Pammal Assessment Circle,

Room No.203, II Floor,

Mylapore Taluk Office Building,

No.46, Greenways Road, R.A.Puram,

Chennai-600 028.

..Respondent

Petition filed under Article 226 of The Constitution of India praying for the issuance of a writ of certiorari to call for the records of the impugned assessment order dated 07.12.2025 and its consequential DRC 07 Order dated 07.12.2025 Vide Ref. No. ZD331225101464X issued by the respondent and quash the same as arbitrary and illegal.

For Petitioner:

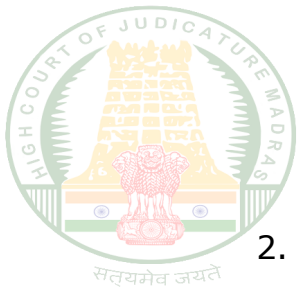
Mr.Abdul Rahman

For Respondent:

Mr.R.Sethu Prabakaran,
Govt. Counsel (Tax)

ORDER

An order dated 07.12.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.



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2. Mr.R.Sethu Prabakaran, learned Government Counsel (Tax),

accepts notice for the respondent.

3. On perusal of the impugned order, it is evident that such order was issued without hearing the petitioner.

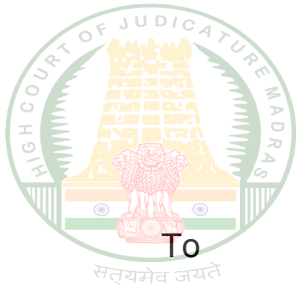
4. On instructions, learned counsel for the petitioner agrees to remit 10% of the disputed tax demand as a condition for remand. An endorsement to that effect has been made on the bundle.

5. Subject to the condition that the petitioner remits 10% of the disputed tax demand 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.

05.06.2026

Index: Yes/No
Neutral Citation: Yes/No
mmi



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To

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The Deputy State Tax Officer I
Pammal Assessment Circle,
Room No.203, II Floor,
Mylapore Taluk Office Building,
No.46, Greenways Road, R.A.Puram, Chennai-600 028.



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SENTHILKUMAR RAMAMOORTHY, J.

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