



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 04-06-2026**

CORAM

WEB COPY

**THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY**

**WP No. 18239 of 2026  
and WMP.Nos.19582 & 19583 of 2026**

Varadhan Raghu  
Prop. Tvl. Varadhan Paints  
21, Nelson Manickam Road  
Choolaimedu  
Chennai-600 041

..Petitioner

Vs

1. State Tax Officer (ST)  
Vadapalani Assessment Circle,  
1, PAPJM Building (Annex)  
Ground Floor, Greams Road,  
Chennai-06.
2. Appellate Deputy Commissioner (ST)  
2nd Floor, PAPJM Buildings Annex  
Greams Road, Chennai-06.

..Respondents

**PRAYER:** Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari to call for the records of the 1st respondent in Ref No. ZD331125455815D and quash the order dt. 26.11.2025 passed therein.

For Petitioner:

Ms. S.Jecintha  
for Mr. Murali Krishnan L.

For Respondents:

Mr. R.Sethu Prabakaran  
Government Counsel (Tax)



## ORDER

WEB COPY  
An order 26.11.2025 is assailed on the ground of alleged breach of principles of natural justice.

2. Mr. R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice on behalf of both the respondents.

3. Learned counsel for the petitioner submits that the appeal filed by the petitioner was rejected on the ground of delay. He further submits that the petitioner already deposited 10% of the tax demand while filing the appeal. 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, after giving credit to the pre-deposit earlier made by the petitioner, 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

kj

To

1. State Tax Officer (ST)  
Vadapalani Assessment Circle,  
1, PAPJM Building (Annex)  
Ground Floor, Greaves Road,  
Chennai-06.

2. Appellate Deputy Commissioner (ST)  
2nd Floor, PAPJM Buildings Annex  
Greaves Road, Chennai-06.



WEB COPY

WP No. 18239 of 2



**SENTHILKUMAR RAMAMOORTHY, J.**

KJ

WP No. 18239 of 2026  
and WMP.Nos.19582 & 19583 of 2026

04-06-2026