



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 18600 of 2026

and

W.M.P. Nos.19920 and 19921 of 2026

Apple Bathwares Private Limited
Represented by its Managing Director
Venugopal Balasubramani
43/2CIB, 2nd Street, Near Toll,
Tiruvallur District, Tamil Nadu

..Petitioner

Vs

The Assistant Commissioner (ST)
Chollavaram Assessment Circle,
Tiruvallur.

..Respondent

Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records leading to the issuance of the Assessment Order bearing reference no 33AAMCA8737B1ZR/2021-22 dated 11.12.2025 passed by the Respondent herein and quash the same.

For Petitioner:

Ms.B.Chandrika
for Ms.Sri Harini S P

For Respondent:

Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)

ORDER

An order dated 11.12.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.



2. Ms.Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

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3. The period of limitation for filing an appeal has expired. Learned counsel for the petitioner submits that about 12% of the tax dues were recovered.

4. Subject to payment of 25% of the disputed tax demand in the aggregate, including 12% of the tax demand said to have been recovered earlier, 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 compliance of the above conditional order.

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.

05.06.2026

Index: Yes/No
Neutral Citation: Yes/No
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To
The Assistant Commissioner (ST)
Chollavaram Assessment Circle,
Tiruvallur.



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SENTHILKUMAR RAMAMOORTHY, J.

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