



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 19583 of 2026

and

W.M.P. Nos.20904 and 20905 of 2026

Parasakthi Enterprises
Represented by its Proprietor Mr. Rajasekaran
No. 7A , 645-646,TH Road,
New Washermenpet, Chennai - 600 081.

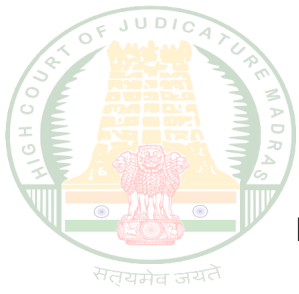
..Petitioner

Vs

1. The Recovery Officer
Deputy Commissioner (ST), North-II
Room No.510, 5th Floor,
Integrated Commercial Taxes Offices
Building, No.32, Elephant Gate Bridge Road,
Chennai-600 003.
2. The State Tax Officer (FAC)
Tondiarpet Assessment Circle,
Integrated Commercial Taxes Offices
Building, No.32, Elephant Gate Bridge Road,
Chennai - 600 003.
3. The Sub Registrar,
Royapuram Sub - Registrar's Office,
No.535, Tondiarpet High Road,
Chennai - 600 021.

..Respondents

Petition filed under Article 226 of Constitution of India, praying for issuance of writ of certiorari to call for the records in the order passed by the 2nd Respondent in the impugned order dated 12.12.2023 in GSTIN 33AJLPR3555P1ZI / 2017-18, and quash the orders as arbitrary and illegal.



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For Petitioner:

Mr.A Thirumaran

For Respondents:

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

ORDER

An order dated 12.12.2023 is impugned primarily on the ground of breach of principles of natural justice.

2. Mr.L.Gokulraj, learned Government Counsel (Tax), accepts notice for the respondents.

3. The period of limitation for filing an appeal has expired. On instructions, learned counsel for the petitioner agrees to pay 100% of the disputed tax demand. An endorsement to that effect is made on the bundle.

4. Subject to the condition that the petitioner remits 100% 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 100% of the disputed tax demand. In view of the impugned order being set aside, the attachment, if any, of the bank account of the petitioner shall stand raised.



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Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

09.06.2026

Index: Yes/No

Neutral Citation: Yes/No

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To

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