



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 18866 of 2026
and W.M.P.Nos.20144 & 20145 of 2026**

Sree Rm Enterprises
Represented by its Partner,
2/341, RR Kandikai, Velliyur Village,
Karikalvakkam, Tiruvallur, Tamil Nadu-602021.

..Petitioner(s)

Vs

Deputy Commercial Tax Officer
Tiruvallur-Tamil Nadu.

..Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, calling for the records of Order of Assessment in DRC-07 bearing Reference ZD3303251933199 in GSTIN/ID 33AENFS1792J1ZK / APR 2022 - MAR 2023 dated 25.03.2025 passed by the respondent and to quash the same.

For Petitioner(s):

M/s.R Ganesh Kanna
S.Maharajan

For Respondent(s):

Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)



ORDER

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An order dated 25.03.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

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

3. On perusal of the impugned order, it is evident that such order was issued without hearing the petitioner. The writ petition has been filed long after the period of limitation expired.

4. On instructions, learned counsel for the petitioner agrees to remit 25% 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 25% 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 25% 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
Speaking/Non-speaking order
Neutral Citation: Yes/No
RNA

To

Deputy Commercial Tax Officer
Tiruvallur-Tamil Nadu.



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WP No. 18866 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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