



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 22501 of 2026
and W.M.P.Nos.24430 & 24432 of 2026**

M/s.L.Jayantha Vishnu Siva
Rep by its Proprietor
Thiru Lingappan Jayantha Vishnu Siva
No. 130, Kamaraj Nagar, Ernavur,
Chennai 600 057

..Petitioner(s)

Vs

The State Tax Officer
Thiruvottiyur Assessment circle, Avadi,
No.32 Integrated Commercial taxes,
Office complex, Elephant Gate Bridge Road,
Chennai 03

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorari, calling for Respondent's Order
dated 28.02.2025 bearing DIN No. GST/ 33AFZPJ2629G1Z7 /21/1 pertaining
to 33AFZPJ2629G1Z7 / 2020-21 and quash the same as illegal, arbitrary and
contrary to the principles of natural justice.

For Petitioner(s): Mr.Pranav Devaraj

For Respondent(s): Ms.G.Dhana Madhri,
Government Counsel (Tax)



ORDER

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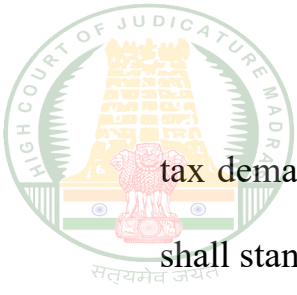
An order dated 28.02.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Ms.G.Dhana Madhri, 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 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. Subject to fulfilment of the above condition, the bank attachment shall stand raised.

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6. The writ petition is disposed of on the above terms. Consequently, connected writ miscellaneous petitions are closed. There shall be no order as to costs.

24-06-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
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To

The State Tax Officer
Thiruvottiyur Assessment circle, Avadi,
No.32 Integrated Commercial taxes,
Office complex, Elephant Gate Bridge Road,
Chennai 03



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WP No. 22501 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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