



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 19944 of 2026
and WMP.No.21301 of 2026**

MRV Inn Private Limited
Represented by its Director,
Having Office at First Floor,
No-27, 10th Avenue, Ashok Nagar,
Chennai - 600 083.

..Petitioner

Vs

1. The Commissioner of Commercial Taxes
Ezhilagam Chepauk,
Chennai-600 005.
2. The Deputy State Tax Officer - II
Ashok Nagar Assessment Circle,
5th Floor, No-1, PAPJM Annex Building,
Greens Road, Chennai-600 006.

..Respondents

Writ Petition has been filed under Article 226 of the Constitution of India praying for the issuance of a writ of Certiorari calling for the records in connection with Impugned Assessment Orders bearing Ref No ZD331225351756C dated 23.12.2025 issued by the 2nd respondent herein for the financial year 2021- 2022 and quash the same.

For Petitioner:

Mr. K. Krishnamoorthy

For Respondents:

Mr. R. Sethu Prabakaran
Government Counsel (Tax)



ORDER

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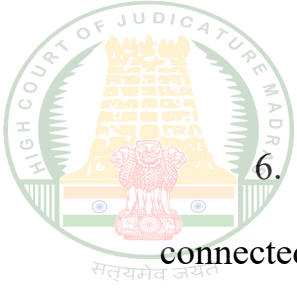
An order dated 23.12.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

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

3. On perusal of the impugned order, it is evident that such order was issued without hearing the petitioner.

4. On instructions, learned counsel for the petitioner agrees to remit 10% 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 10% 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 10% of the disputed tax demand.



6. The Writ Petition is disposed of on the above terms. Consequently, connected Miscellaneous Petition is closed. There shall be no order as to costs.

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10-06-2026

Index: Yes/No

Neutral Citation: Yes/No

KJ

To

1.The Commissioner of Commercial Taxes
Ezhilagam Chepauk,
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5th Floor, No-1, PAPJM Annex Building, Greams Road, Chennai-600 006.



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WP No. 19944 of 2



SENTHILKUMAR RAMAMOORTHY, J.

KJ

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