



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.06.2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 20426 of 2026

and

WMP Nos. 21936 and 21937 of 2026

Tvl.KGM Traders
Rep by its Proprietor N.Kamaraj,
No.1/24A, Sri Balaji Nagar,
Chikkarayapuram, Kanchipuram- 600 122
GSTIN.33AGDPN1803B1Z7.

..Petitioner

Vs

The Deputy Commercial Tax Officer
Kundrathur Assessment Circle,
Nazarathpet, Chennai- 123.

..Respondent

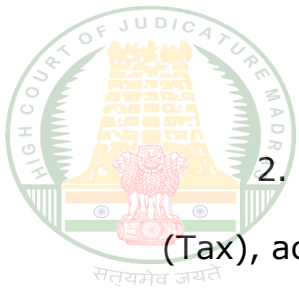
Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorari calling for the records pertaining to the impugned Order of Demand vide DRC-07 bearing reference no. ZD3312250839448 dated 05.12.2025 passed by the respondent for the Financial Year 2021 - 2022 and quash the same as illegal, invalid without jurisdiction and violated the principles of natural justice.

For Petitioner: Ms.K.Manimegalai

For Respondent: Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)

ORDER

An order dated 05.12.2025 is impugned primarily on the ground of breach of principles of natural justice.



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

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3. The period of limitation for filing an appeal has expired. On instructions, learned counsel for the petitioner agrees to pay 25% of the disputed tax demand. An endorsement to that effect is made on the bundle.

4. Subject to the condition that the petitioner remits 25% 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 25% of the disputed tax demand.

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.

11.06.2026

Index: Yes/No
Neutral Citation: Yes/No
mmi

To

The Deputy Commercial Tax Officer
Kundrathur Assessment Circle,
Nazarathpet, Chennai- 123.



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SENTHILKUMAR RAMAMOORTHY, J.

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