



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.06.2026

CORAM

THE HON'BLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.19573 of 2026

and

W.M.P.Nos.20882 & 20884 of 2026

Akshaya Departmental Store,
Represented by its Partner,
Mr.Janakiraman Karunagaran,
No.C 300, Ground Floor, Jaganathan Salai,
Periyar Nagar, Chennai,
Tamil Nadu - 600 082

..Petitioner

Vs

The State Tax Officer,
Perambur Assessment Circle,
Room No.214, CT-Annex Building,
No.1, Greaves Road, Chennai - 600 006.

..Respondent

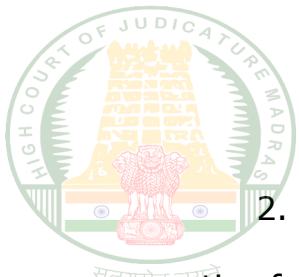
Petition filed under Article 226 of Constitution of India, praying for issuance of writ of certiorari call for records from the file of the respondent in impugned order passed in Order in GST.33AAZFA6877E1ZX/ 2020-21 dated 24.02.2025 and Reference No. ZD330225247299A in GSTIN/ID:33AAZFA6877E1ZX dated 24.02.2025 and quash the same as illegal, arbitrary, without jurisdiction and violative of principles of natural justice.

For Petitioner : Mr.J.Sunilkumar
for Mr.D.Kanagasundaram

For Respondent : Mr.L.Gokulraj
Government Counsel (Tax)

ORDER

An order dated 24.02.2025 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 respondent.

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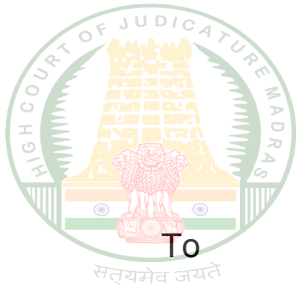
3. The period of limitation for filing an appeal has expired. On instructions, learned counsel for the petitioner agrees to pay 25% of the disputed tax demand. An endorsement to that effect is made on the bundle.

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.

09.06.2026

Index: Yes/No
Neutral Citation: Yes/No
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To

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The State Tax Officer,
Perambur Assessment Circle,
Room No.214, CT-Annex Building,
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SENTHILKUMAR RAMAMOORTHY, J.

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