



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 18118 of 2026
and WMP.Nos.19480 & 19484 of 2026**

M/s.Palani Homess
Rep By Its Proprietor R.Palaniammal,
No.66, A3, Narayanam Flats, Jawahar Street,
Ram Nagar, Ambattur, Chennai-600 053.

..Petitioner

Vs

The Deputy Commercial Tax Office - I
Ambattur Assessment circle
3rd floor, No.323, Integrated building for
commercial Taxes and Registration Department
Nandanam, Chennai-600 035.

..Respondent

Writ Petition has been filed under Article 226 of the Constitution of India praying for the issuance of a writ of Certiorarified Mandamus calling for the entire records relating to the order dated 12.12.2025 made in GSTIN/33CDKPP0098N1Z0/2021-22 on the file of the respondent herein and quash the same and consequently direct the respondent to provide personal hearing to the petitioner on the principles of natural justice.

For Petitioner:

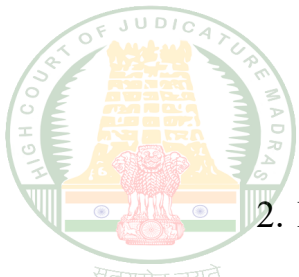
Ms. V.Suguna for Mr. C.Munusamy

For Respondent:

Mr. L.Gokulraj Government Counsel (Tax)

ORDER

An order dated 12.12.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.



2. Mr.L.Gokulraj, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

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.

Index: Yes/No
Neutral Citation: Yes/No

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To

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SENTHILKUMAR RAMAMOORTHY, J.

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