



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 19205 of 2026
and WMP.Nos.20484 & 20485 of 2026**

Sharma Anita Devi,
Proprietor of SLS Enterprises,
7/1B, T H Road,
New Washermenpet, Chennai 600 081.

..Petitioner

Vs

1. The Recovery Officer/ Deputy Commissioner
(ST) North II, Room No.510, 5th Floor,
Integrated Commercial Taxes Building, No.32,
Elephant Gate Bridge Road, Chennai – 600003.
2. The State Tax Officer (FAC)
TONDIARPET ASSESSMENT CIRCLE,
INTEGRATED COMMERCIAL TAXES
BUILDING, No. 32 ELEPHANT GATE
BRIDGE ROAD, CHENNAI 600 003.

..Respondents

Prayer : Writ Petition is filed under Article 226 of the Constitution of India
praying for issuance of Writ of Certiorari to call for the records culminating
Order reference No. ZD330225226912N dated 22.02.2025 passed by the 2nd
respondent and quash the same as per se illegal.



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WP No. 19205 of 2



For Petitioner:

Mr. S.Ravichandran

For Respondents:

Ms. Amirta Poonkodi Dinakaran
Government Counsel (Tax)

ORDER

An order dated 22.02.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.

2. Ms. Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice on behalf of both the respondents.

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. In view of the impugned order being set aside, the attachment, if any, of the bank account of the petitioner shall stand raised.



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.

08-06-2026

Index : Yes/No

(1/2)

Neutral Citation : Yes/No

KJ

To

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5th Floor,
Integrated Commercial Taxes Building, No.32, Elephant Gate Bridge Road,
Chennai – 600003.

2.The State Tax Officer (FAC)
TONDIARPET ASSESSMENT CIRCLE, INTEGRATED COMMERCIAL
TAXES BUILDING, No. 32 ELEPHANT GATE BRIDGE ROAD,
CHENNAI 600 003.



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WP No. 19205 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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