



W.P.No.23324 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-06-2026

CORAM

THE HON'BLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.23324 of 2026

and

W.M.P.Nos.25289 & 25290 of 2026

AJ Power Center,
No.1/160, Mount Poonamallee High Road,
Iyyappanthangal, Chennai – 600 056.

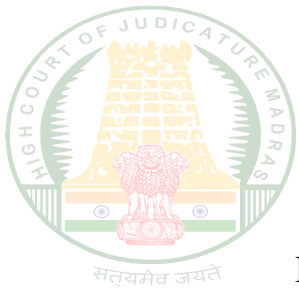
..Petitioner(s)

Vs

The Assistant Commissioner (ST),
Poonamallee Assessment Circle,
4/109, Third Floor, Bangalore Chennai Highway,
Varadarajapuram, Nazarathpet,
Chennai-600 123.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, calling for the records relating to the Order 30.09.2025 bearing Reference No.ZD3309254573445 issued by the Respondent for the tax period 2021-22 and quash the same.



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For Petitioner(s):

Ms.Vaani Sreekant Iyer

For Respondent(s):

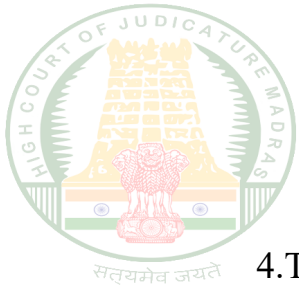
Ms.Amirta Poonkodi Dinakaran
Government Counsel (Tax)

ORDER

An order dated 30.09.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.

2.Learned counsel for the petitioner has handed over an extract of the Electronic Liability Ledger. She submits that more than 25% of the tax demand under the impugned order was recovered towards SGST liability. This aspect is required to be verified and confirmed.

3.Subject to verifying and confirming that not less than 25% of the tax demand under the impugned order was recovered, the impugned order is set aside and the matter is remanded for reconsideration. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within three months from the date of verifying and confirming that not less than 25% of the tax demand was recovered.



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4.The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

30-06-2026

Index: No
Speaking order
Neutral Citation: No
hvk

To

The Assistant Commissioner (ST),
Poonamallee Assessment Circle,
4/109, Third Floor, Bangalore Chennai Highway,
Varadarajapuram, Nazarathpet,
Chennai-600 123.



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SENTHILKUMAR RAMAMOORTHY, J.

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