



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 19765 of 2026

and

W.M.P. Nos.21054 and 21055 of 2026

M/s.SR Constructions
Represented by its Proprietor
S. Ramachandran,
No.11/163, Vadakkupatu Main Road,
Kovilambakkam, Chennai- 600 127.

..Petitioner

Vs

Deputy commercial Tax officer-I,
Medavakkam Assessment Circle,
No.46, Room No.214, 2nd Floor,
Mylapore Taluk Office Building,
Greenways Road, R.A. Puram,
Chennai-600 028.

..Respondent

Petition filed under Article 226 of the Constitution of India, praying for issuance of writ of certiorari calling for records relating to the impugned order Form DRC-07 bearing reference ZD3312252842879 dated 18.12.2025 along with the detailed order GSTIN-33AXFPS8877F1ZX/2021-22 dated 18.12.2025 passed by the respondent and quash the same.

For Petitioner:

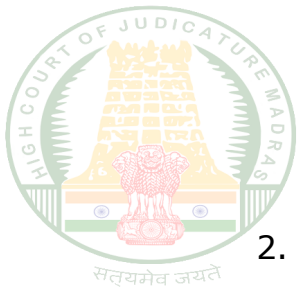
Ms.K. Aarthi

For Respondent:

Mr.R.Sethu Prabakaran,
Govt. Counsel (Tax)

ORDER

An order dated 18.12.2025 is impugned primarily on the ground of breach of principles of natural justice.



WEB.COM

2. Mr.R.Sethu Prabakaran, learned Government Counsel (Tax),

accepts notice for the respondent.

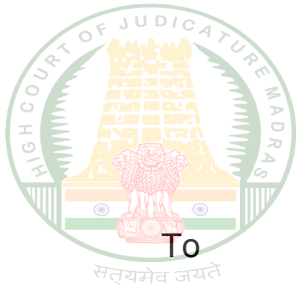
3. The period of limitation for filing an appeal has expired. On instructions, learned counsel for the petitioner agrees to pay 25% of the disputed tax demand. An endorsement to that effect is made on the bundle.

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.

09.06.2026

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



WP No. 19765 of 2



To

WEB COPY

The Deputy commercial Tax Officer-I,
Medavakkam Assessment Circle,
No.46, Room No.214, 2nd Floor,
Mylapore Taluk Office Building,
Greenways Road, R.A. Puram,
Chennai-600 028.



WEB COPY

WP No. 19765 of 2



SENTHILKUMAR RAMAMOORTHY, J.

mmi

WP No. 19765 of 2026

09.06.2026