



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.06.2026

CORAM

WEB COPY

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 20425 of 2026

and

WMP Nos. 21934 and 21935 OF 2026

Metco International
Represented by its Partner
Mr KAKA MOHAMED AMEEN
No.118/16, Ist Floor, Marble Hall,
Vepery High Road,
Periyamet, Chennai- 600 003

..Petitioner

Vs

The Commercial Tax Officer
Vepery Assessment Circle,
No 1 Room No A-110, C T Annexe Building,
1st Floor, Greams Road,
Chennai 600 006.

..Respondent

Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorari calling for the records of the Respondent pursuant to the impugned order in Reference Number ZD 331 125 360 172V/2021-22 dated 20.11.2025 and quash the same as arbitrary, illegal.

For Petitioner:

Mr.S.Ramanan

For Respondent:

Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)

ORDER

An order dated 20.11.2025 is impugned primarily on the ground of breach of principles of natural justice.



2. Ms.Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice for the respondent.

WEB COPY

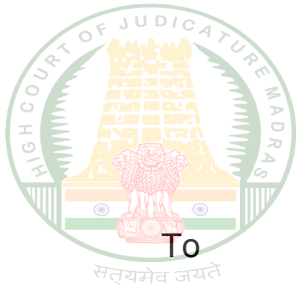
3. The period of limitation for filing an appeal has expired. On instructions, learned counsel for the petitioner agrees to pay 25% of the disputed tax demand. An endorsement to that effect is made on the bundle.

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.

11.06.2026

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



WP No. 20425 of 2



To

WEB COPY

The Commercial Tax Officer
Vepery Assessment Circle,
No 1 Room No A-110, C T Annexe building,
1st Floor, Greams Road,
Chennai 600 006



WEB COPY

WP No. 20425 of 2



SENTHILKUMAR RAMAMOORTHY, J.

mmi

WP No. 20425 of 2026

11.06.2026