



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.06.2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 20860 of 2026

and

WMP Nos. 22507 and 22508 of 2026

Mutharamman Iron And Steels
Represented by its Proprietrix
Mrs. Shunmugadevi,
No.49/1c, Poonamallee Bye Pass Road,
Chennai, Thiruvallur,
Tamil Nadu 600 056.

..Petitioner

Vs

The State Tax Officer (ST),
(Formerly known as Commercial Tax Officer)
Poonamallee Assessment Circle,
Station 4/109, Third Floor,
Bangalore Chennai Highway,
Varadarajapuram, Nazarathpet,
Chennai 600 123.

..Respondent

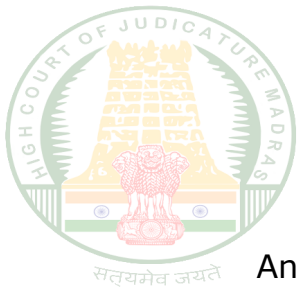
Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorari calling for the records of the Respondent pursuant to the impugned order in Reference Number ZD 331 025 324 058T/2021-22 dated 29.10.2025 and quash the same as arbitrary and illegal.

For Petitioner:

Mr.S.Ramanan

For Respondent:

Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)



ORDER

An order dated 29.10.2025 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.

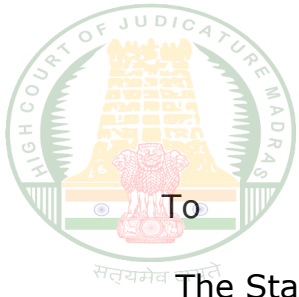
3. The period of limitation for filing an appeal has expired. On instructions, learned counsel for the petitioner agrees to pay 25% of the disputed tax demand. An endorsement to that effect is made on the bundle.

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
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To
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SENTHILKUMAR RAMAMOORTHY, J.

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