



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. 20456 of 2026

and

WMP Nos. 21987 and 21989 of 2026

Myalternates Financial Services Private Limited
Represented by its Director Mr.Rajesh Kumar
1B, 53/24, Second Floor,
Wellington Estate, Ethiraj Salai,
Chennai 600 008.

..Petitioner

Vs

The Assistant Commissioner (ST) (FAC)
Egmore Assessment Circle,
No.88, 2nd Floor, Taluk Office Building,
Mayor Ramanathan Salai,
Spur Tank Road, Chetpet, Chennai -31.

..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 331 225 195 276A/2021-22 Dated 12.12.2025 and quash the same as arbitrary, illegal.

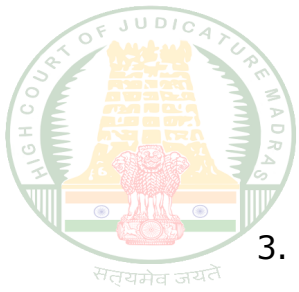
For Petitioner: Mr.S.Ramanan

For Respondent: Mr.R.Sethu Prabakaran,
Government Counsel (Tax)

ORDER

An order dated 12.12.2025 is assailed in this writ petition.

2. Mr.R.Sethu Prabakaran, learned Government Counsel (Tax),
accepts notice for the respondent.



3. Learned counsel for the petitioner submits that a statutory appeal was filed after condonable period by making pre-deposit of 10% of disputed tax demand. Subject to giving credit thereof, he submits that the additional 15% of disputed tax demand would be remitted as a condition for remand. An endorsement to that effect is made on the bundle.

4. Subject to the remittance of additional 15% of the disputed tax demand, as agreed to, after verifying and giving credit to the amount that was paid at the time of filing the appeal, 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 the petitioner complying with the conditional order.

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
The Assistant Commissioner (ST) (FAC)
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SENTHILKUMAR RAMAMOORTHY, J.

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