



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 21509 of 2026
and W.M.P.Nos.23273 & 23274 of 2026**

M/s Venper Academy
Rep by its Proprietor Mr. J. Satheesh Kumar
No. 1/445, 2nd Floor, Mount Poonamalle Road,
Porur, Chennai 600 116
GSTIn 33ANYPS0005L2ZO

..Petitioner(s)

Vs

The Deputy Commercial Tax Officer
Porur Assessment Circle,
Nazarathpet, Chennai 600 123

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorari, calling for the records
pertaining to the impugned Order of Demand vide DRC-07 bearing reference
no. ZD331225261026S dated 16.12.2025 passed by the respondent for the
Financial Year 2021 - 2022 and quash the same is illegal, invalid and violative
the principles of natural Justice.

For Petitioner(s): Mr.Arun Kumar Jambulingam

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



ORDER

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An order dated 16.12.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

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

3. On perusal of the impugned order, it is evident that such order was issued without hearing the petitioner. The writ petition has been filed shortly after the period of limitation expired.

4. On instructions, learned counsel for the petitioner agrees to remit 25% of the disputed tax demand as a condition for remand. An endorsement to that effect has been made on the bundle.

5. Subject to the condition that the petitioner remits 25% of the disputed tax demand 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.



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

16-06-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
RNA

To

The Deputy Commercial Tax Officer
Porur Assessment Circle,
Nazarathpet, Chennai 600 123



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SENTHILKUMAR RAMAMOORTHY, J.

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