



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. 20445 of 2026

and

WMP Nos. 21970 and 21971 of 2026

M/s.Purple Optics Private Limited
Represented by its Managing director
S. Arumugam,
No. 8, Near Rajiv Gandhi Square,
Kamaraj Salai, Puducherry 605 009

..Petitioner

Vs

Deputy Commercial Tax Officer (ADDL)
Goods Division- II,
100 Feet Road, Ellaipillaichavady,
Puducherry-605 005.

..Respondent

Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorari calling for the records relating to the impugned order bearing reference number ZD340824002144U dated 29.08.2024 along with the detailed order bearing reference No. 34AAFCP0440D1Z1/ADCTO-GD- II/ 2019- 20 passed by the Respondent and quash the same.

For Petitioner:

Ms.K.Aarthy

For Respondent:

Mr.J.Kumaran,
Additional Government Pleader
(Puducherry)

ORDER

An order dated 29.08.2024 is impugned primarily on the ground of breach of principles of natural justice.



2. Mr.J.Kumaran, learned Additional Government Pleader (Puducherry), accepts notice for the respondent.

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3. The period of limitation for filing an appeal has expired. On instructions, learned counsel for the petitioner agrees to remit 50% of the disputed tax demand under the impugned order as a condition for remand. An endorsement to that effect is made on the bundle.

4. Subject to the remittance of 50% 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, fresh order shall be issued within three months from the date of remittance of 50% 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
The Deputy Commercial Tax Officer (ADDL)
Goods Division- II,
100 Feet Road, Ellaipillaichavady,
Puducherry-605005.



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SENTHILKUMAR RAMAMOORTHY, J.

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