



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 21676 of 2026

and

W.M.P. Nos.23470 and 23471 of 2026

M/s. Tvl. Dynamic Lifts
Rep. by its Prop. Mr. Palanivel,
Door No 2A and 2B, Plot No 6, 200 Feet Road,
Selvam Nagar, Ponnammanmedu, Chennai-110.

..Petitioner

Vs

The Assistant Commissioner (ST)
Padi Assessment Circle, Chennai-600 123.

..Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus to call for the records in reference in ZD3312250876870 dated 05.12.2025 for the financial year 2021-2022, quash the same and direct the Respondent to adjudicate the issue in accordance with law.

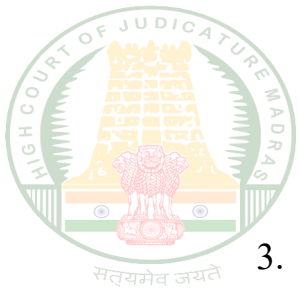
For Petitioner: Mr. R.Swarnavel

For Respondent: Ms.G.Dhana Madhri,
Government Counsel (Tax)

ORDER

An order dated 05.12.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.

2. Ms.G.Dhana Madhri, learned Government Counsel (Tax), accepts notice on behalf of 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.

16-06-2026

Index: Yes/No

Neutral Citation: Yes/No

KJ

To

The Assistant Commissioner (ST)
Padi Assessment Circle,
Chennai-600 123.



WEB COPY

WP No. 21676 of 2



SENTHILKUMAR RAMAMOORTHY, J.

KJ

WP No. 21676 of 2026

16-06-2026