



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 19824 of 2026
and W.M.P.Nos.21150 & 21152 of 2026**

R & C Environment lab
Represented by its Partner Vijayabalan Arun
Kumar, No. 1/61, Kulakari Street , Adayalampet
Maduravoyal , Chennai, Tamil Nadu 600 095.

..Petitioner(s)

Vs

Commercial Tax Officer
Vanagaram Assesment Circle, Integrated CT
Building, No.4/109, Chennai Bangalore High Way,
Varatharajapuram, Nazrathpet Ponamalle,
Kanchipuram District, Tamilnadu - 600 123.

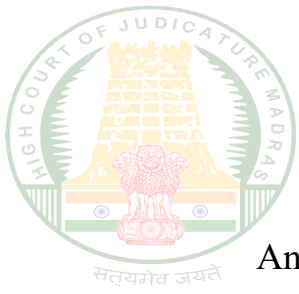
..Respondent(s)

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 of the
respondent vide his Order of Assessment bearing Reference No
ZD331125427992D in GSTIN/ 33AAYFR6493A1ZT/2021-2022 dated
25.11.2025 and to quash the same.

For Petitioner(s): Mr.Saravanan G

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

ORDER



An order dated 25.11.2025 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. Subject to fulfilment of the above condition, the bank attachment shall stand raised.



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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.

10-06-2026

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

Commercial Tax Officer
Vanagaram Assessement Circle, Integrated CT
Building, No.4/109, Chennai Bangalore High Way,
Varatharajapuram, Nazrathpet Ponamalle,
Kanchipuram District, Tamilnadu - 600 123.



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WP No. 19824 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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