



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 21404 of 2026

AND

WMP NO. 23180 OF 2026, WMP NO. 23183 OF 2026

Rajesh Engineering Co.,
Represented by its Partner Mr.R.Rathnaesh,
No.324, 5th, Fountain Plaza,
Pantheon Road,
Egmore, Chennai 600008.

..Petitioner(s)

Vs

The Assistant Commissioner (ST) (FAC)
Egmore Assessment Circle,
Station No.88, 2nd floor, Taluk Office Building,
Mayor Ramanathan Salai,
Spur Tank Road, Chetpet,
Chennai - 600031.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari calling for the records of the Respondent pursuant to the impugned order in Reference Number ZD 331 225 280 9283/2021-22 dated 17.12.2025 and quash the same as arbitrary, illegal.

For Petitioner(s):

M/s.V.Vijayalakshmi

For Respondent(s):

Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)



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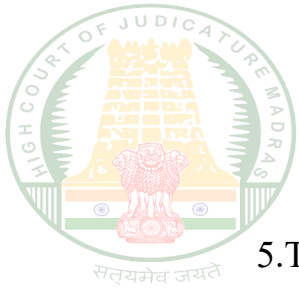
ORDER

An order dated 17.12.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.

2.Ms.Amirta Poonkodi Dinakaran, 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.

15-06-2026

Index: No
Speaking order
Neutral Citation: No

MKN

To

The Assistant Commissioner (ST) (FAC)
Egmore Assessment Circle,
Station No.88, 2nd floor, Taluk Office Building,
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Chennai - 600031.



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SENTHILKUMAR RAMAMOORTHY J.

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