



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-06-2026

CORAM

WEB COPY

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 22038 of 2026

and

WMP.Nos.23923 & 23925 of 2026

M/s. Manjal, A Proprietorship firm represented by
Divya, Represented by its General Power of
Attorney, Mr.S. Sakthivel,
No.2/970, Ottiyambakkam Main Road,
Sithalapakkam, Chennai-600 126.

..Petitioner

Vs

The Deputy State Tax Officer – 1
Selaiyur Assessment Circle,
Chennai-600 028.

..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus to quash the impugned orders passed by the Respondent in the proceedings vide Reference No. ZD330225050711V dated 05.02.2025, as arbitrary and in violation of the principles of natural justice, and direct the Respondent to consider the matter afresh and pass appropriate orders on merits.

For Petitioner:

Mr. S. Magesh Kumar
for Mr. C. Arunseshan

For Respondent:

Mr. R. Sethu Prabakaran
Government Counsel (Tax)



ORDER

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An order dated 05.02.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.

2. Mr. R.Sethu Prabakaran, 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 as a condition for remand. 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. The bank attachment shall be raised on condition that the petitioner forthwith makes the pre-deposit as agreed to from and out of such account within the time limit stipulated above. In the event of default, the attachment of the account of the petitioner shall stand *ipso facto* restored.



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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.

23-06-2026

Index : Yes/No

(2/3)

Neutral Citation : Yes/No

KJ

To

The Deputy State Tax Officer – 1
Selaiyur Assessment Circle,
Chennai-600 028.



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SENTHILKUMAR RAMAMOORTHY J.

KJ

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