



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12-06-2026

CORAM

WEB COPY

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP Nos. 21049 & 21058 of 2026
and WMP.Nos.22742, 22743, 22757 & 22758 of 2026**

In both WPs.

M/s.Modern Industrial Equipments,
Represented by its Proprietor Mr.Murtuza Ali,
Ground Floor, No. 32, Kachaleeswarar Agraharam
Street, Chennai - 600 001.

..Petitioner

Vs

Deputy State Tax Officer - II
Broadway Assessment Circle,
Integrated Commercial Taxes Office Complex,
Room No.304, 3rd Floor, Elephant Gate Road,
Vepery, Chennai - 600003.

..Respondent

Prayer in W.P.No.21049 of 2026 : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus calling for the records pertaining to order bearing Reference No. ZD330723019191S dated 06.07.2023, passed by the respondent and quash the same and to remand back to the respondent and direct the respondent to pass fresh orders in accordance with law.

Prayer in W.P.No.21058 of 2026: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus



calling for the records pertaining to order bearing Reference No. ZD330723021782L dated 06.07.2023, passed by the respondent and quash the same and to remand back to the respondent and direct the respondent to pass fresh orders in accordance with law.

In both WPs.

For Petitioner: Mr. C. Bosco

For Respondent: Mr. L. Gokulraj
Government Counsel (Tax)

COMMON ORDER

Orders, each dated 06.07.2023, are assailed in these two writ petitions on the ground of alleged breach of principles of natural justice.

2. Mr. L. Gokulraj, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

3. The period of limitation for filing appeals has expired. On instructions, learned counsel for the petitioner agrees to pay 100% of the disputed tax demand in respect of each order. An endorsement to that effect is made on the bundle.

4. Subject to the condition that the petitioner remits 100% of the disputed tax demand in respect of each order, as agreed to, within thirty days from the date of receipt of a copy of this order, the impugned orders are set aside and the



matter is remanded for re-consideration. After providing a reasonable opportunity to the petitioner, fresh orders shall be issued within three months from the date of remittance of 100% of the disputed tax demand.

5. The writ petitions are disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

12-06-2026

Index : Yes/No

(1/3)

Neutral Citation : Yes/No

KJ

To

Deputy State Tax Officer - II
Broadway Assessment Circle,
Integrated Commercial Taxes Office Complex, Room No.304, 3rd Floor,
Elephant Gate Road, Vepery, Chennai - 600003.



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WP Nos. 21049 & 21058 of 2



SENTHILKUMAR RAMAMOORTHY, J.

KJ

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