



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP Nos. 21061 & 21064 of 2026
and WMP.Nos.22763 to 22766 of 2026**

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

..Petitioner in both WPs.

Vs

Assistant Commissioner (ST),
Broadway Assessment Circle,
No.32, Integrated Commercial Taxes Office Complex, Room No.304, 3rd
Floor, Elephant Gate Road, Vepery, Chennai - 600003.

..Respondent in W.P.No.21061 of 2026

Deputy State Tax Officer,
Broadway Assessment Circle,
No.32, Integrated Commercial Taxes Office Complex, Room No.304,
3rd Floor, Elephant Gate Road, Vepery, Chennai - 600003.

..Respondent in W.P.No.21064 of 2026

Prayer in W.P.No.21061 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. ZD331024149272U dated 21.10.2024, 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.21064 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. ZD330424006612X dated 01.04.2024, 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

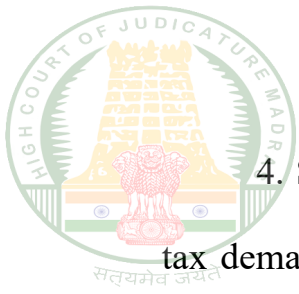
For Respondent: Mr. L. Gokulraj
Government Counsel (Tax)

COMMON ORDER

By these two writ petitions, orders dated 21.10.2024 & 01.04.2024, respectively, are assailed 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 50% 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 50% 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 50% 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

(3/3)

Neutral Citation : Yes/No

KJ

To

1. Assistant Commissioner (ST),
Broadway Assessment Circle,
No.32, Integrated Commercial Taxes Office Complex, Room No.304, 3rd
Floor, Elephant Gate Road, Vepery, Chennai – 600003.

2. 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. 21061 & 21064 of 2



SENTHILKUMAR RAMAMOORTHY, J.

KJ

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