



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 21054 of 2026
and WMP.Nos.22749 & 22750 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

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

Prayer: 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. ZD331225409648C dated 27.12.2025, 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.

For Petitioner:

Mr. C. Bosco

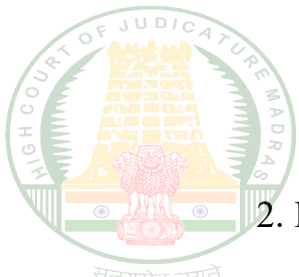
For Respondent:

Mr. L. Gokulraj

Government Counsel (Tax)

ORDER

An order dated 27.12.2025 is assailed in this writ petition 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 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.

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.

12-06-2026

Index : Yes/No

(2/3)

Neutral Citation : Yes/No

KJ



To

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



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SENTHILKUMAR RAMAMOORTHY, J.

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