



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 21045 of 2026
and WMP.Nos.22740 & 22741 of 2026**

Tvl. Grafar Technology Private Limited
Represented by its Director, Jayasuriya M,
No. 205, Ganesh Street, Athipet, Ambattur,
Chennai 600058.

..Petitioner

Vs

The Deputy State Tax Officer
Ambattur Industrial Estate Assessment Circle,
Room No.324, 3rd Floor,
Integrated Commercial Taxes Building,
T.S. No.2, Government Farm Village,
Nandanam, Chennai-600 035.

..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. ZD330225244411X dated 24.02.2025, 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:

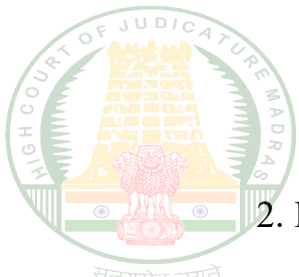
Mr. C. Bosco

For Respondent:

Mr. L. Gokulraj, Government Counsel (Tax)

ORDER

An order dated 24.02.2025 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.

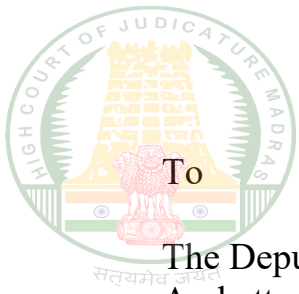
5. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

12-06-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ



To

The Deputy State Tax Officer
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SENTHILKUMAR RAMAMOORTHY, J.

KJ

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