



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 22704 of 2026
and W.M.P.Nos.24627 & 24628 of 2026**

M/s.Mukesh Infoserve Pvt limited
Represented by its Director Mr. Senthil
4, Venkatrathnam Nagar Extn Ist Street,
Adyar, Chennai - 600020

..Petitioner(s)

Vs

State Tax Officer (FAC)
Adyar Assessment Circle,
2nd Floor, Room No.215 and 244,
Integrated Building for Commercial Taxes and
Registration Department, Nandanam, Chennai-035.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorari, to call for the records of
Impugned Assessment Order dated 22-02-2025 and its consequential DRC 07
Order dated 22-02-2025 Vide Ref. No. ZD330225228197J issued by the
respondent and quash the same as arbitrary and illegal.

For Petitioner(s): Mr.A Abdul Rahman

For Respondent(s): Mr.R.Sethu Prabakaran,
Government Counsel (Tax)



ORDER

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An order dated 22.02.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Mr.R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

3. On perusal of the impugned order, it is evident that such order was issued without hearing the petitioner. The writ petition has been filed after the period of limitation expired.

4. On instructions, learned counsel for the petitioner agrees to remit 25% of the disputed tax demand as a condition for remand. An endorsement to that effect has been made on the bundle.

5. Subject to the condition that the petitioner remits 25% of the disputed tax demand 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.



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

24-06-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
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To

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SENTHILKUMAR RAMAMOORTHY, J.

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