



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 21881 of 2026
and W.M.P.Nos.23726 & 23727 of 2026**

M/s.EMD Systems Software Private Limited,
Represented by its Director Alaguraj S,
2nd Floor, North Wing Gamma Block,
SSPDL Alpha City, OMR, Navallur,
Kancheepuram- 603103

..Petitioner(s)

Vs

Commercial Tax Officer,
Kelambakkam Assessment circle,
1st Floor, No.46, Greenways Road,
Raja Annamalai Puram, Chennai-600 028

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorari, calling for records relating to
the impugned order bearing reference number ZD330225237434O dated
24.02.2025 along with the detailed order passed by the Respondent and quash
the same.

For Petitioner(s):

Mr.P.Gowtham

For Respondent(s):

Mr.R.Sethu Prabakaran,
Government Counsel (Tax)



ORDER

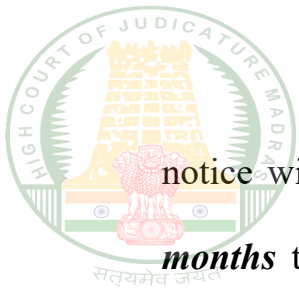
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An order dated 24.02.2025 is assailed on the ground that the petitioner was not provided a reasonable opportunity to respond on merits to the defects pointed out in the show cause notice.

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

3. Learned counsel for the petitioner submits that replies unrelated to the issues raised in the show cause notice were issued on behalf of the petitioner. Therefore, he submits that the petitioner may be granted another opportunity to file a response to the defects indicated in the show cause notice. On instructions, he agrees that the petitioner would remit 50% of the tax demanded under the impugned order as a condition for remand. He has made an endorsement to that effect on the bundle.

4. Subject to the petitioner remitting 50% of the tax demand under the impugned order 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. The petitioner is permitted to submit a reply to the show cause



notice within *fifteen days* from the date of remittance of 50%. Within *three months* therefrom, a fresh order shall be issued after providing a reasonable opportunity to the petitioner.

5. 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.

18-06-2026

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

Commercial Tax Officer,
Kelambakkam Assessment circle,
1st Floor, No. 46, Greenways Road,
Raja Annamalai Puram, Chennai-600 028



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WP No. 21881 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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