



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. 21862 of 2026
and W.M.P.Nos.23703, 23705 & 23706 of 2026**

Chandrasekaran Nadana Sabhapathi
PROPRIETOR OF ANANDHA STORES
No. 94, AGARAM MAIN ROAD, DEVARAJ
NAGAR, SELAIYUR, CHENNAI 600073

..Petitioner(s)

Vs

1. Deputy Commissioner (st) (fac)
Tambaram Zone, 4th zone, PAPJM Building,
Greens road, Chennai 06
2. The State Tax Officer (fac)
Selaiyur Assessment Circle
Room No. 104, 1st Floor, No. 46 Greenways
Road, Raja Annamalaipuram, 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, call for the records culminating
Order reference No. ZD331225314900U dated 19.12.2025 passed by the 2nd
respondent and quash the same as per se illegal.

For Petitioner(s):

Mr.K.Chandrasekaran



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For Respondent(s):

Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)

ORDER

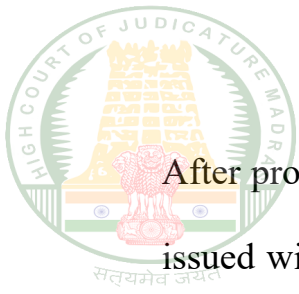
An order dated 19.12.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Ms.Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondents.

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 shortly 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.

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.

18-06-2026

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

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4th zone, PAPJM Building,
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SENTHILKUMAR RAMAMOORTHY, J.

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