



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. 21858 of 2026

and W.M.P.Nos.23697, 23698 & 23700 of 2026

Anandha Stores,
Represented by its Partner,
Mr Chandrasekaran Nadana Sabhapathi
No. 94, Agaram Main Road, Devaraj Nagar,
Selayur, Chennai-600 073

..Petitioner(s)

Vs

1. Deputy Commissioner (ST) (FAC)
Tambaram Zone, 4th zone, PAPJM Building,
Greens road, Chennai 06
2. The State Tax Officer (FAC)
Selayur 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

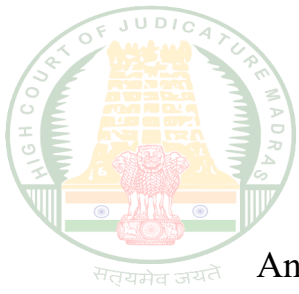
praying for the issuance of a Writ of Certiorari, call for the records culminating

Order reference No. ZD331225007881O dated 01.12.2025 passed by the 2nd

respondent and quash the same as per se illegal.

For Petitioner(s): Mr.P.Rakesh
for Mr.S.Ravichandran

For Respondent(s): Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)



ORDER

An order dated 01.12.2025 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.



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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.

18-06-2026

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

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,
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SENTHILKUMAR RAMAMOORTHY, J.

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